

Brussels, 24 October 2024 (OR. en)

14847/24

Interinstitutional File: 2024/0221(NLE)

> FISC 199 ECOFIN 1189

'I/A' ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
No. Cion doc.:	13218/24 - COM(2024) 398 final
Subject:	Council Implementing Decision amending Implementing Decision (EU) 2018/1994 authorising Croatia to introduce a special measure derogating from point (a) of Article 26(1) and Articles 168 and 168a of Directive 2006/112/EC on the common system of value added tax - Adoption

- 1. On 9 September 2024 <u>the Council</u> received the <u>Commission proposal</u>¹ on the abovementioned subject.
- 2. There were no objections raised against the substance of this derogation within the <u>Working Party on Tax Questions (Indirect Taxation)</u>.
- 3. In view of the above, the Permanent Representatives Committee is invited to suggest that the Council:
 - adopt the abovementioned Implementing Decision as finalised by the legal/linguistic experts and set out in document 14336/24 as an "A" item on the agenda of a forthcoming meeting;
 - agree on the publication of the abovementioned Implementing Decision in the Official Journal.

¹ Doc. 13218/24.

14847/24 TS/et 1 ECOFIN.2.B **FN**