



Council of the  
European Union

Brussels, 24 November 2022  
(OR. en)

14904/22

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Interinstitutional File:  
2022/0353(NLE)

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FISC 226  
ECOFIN 1176

**'I/A' ITEM NOTE**

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| From:          | General Secretariat of the Council  |
| To:            | Permanent Representatives Committee/Council   |
| No. Cion doc.: | 14333/22 - COM(2022) 569 final  |
| Subject:       | Council Implementing Decision amending Implementing Decision 2013/805/EU authorising the Republic of Poland to introduce measures derogating from point (a) of Article 26(1) and Article 168 of Directive 2006/112/EC on the common system of value added tax<br>- Adoption |

1. On 3 November 2022 the Council received the Commission proposal<sup>1</sup> on the abovementioned subject.
2. There were no objections raised against the substance of this derogation within the Working Party on Tax Questions (Indirect Taxation).
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 14513/22 as an "A" item on the agenda of a forthcoming meeting;
  - agree on the publication of the abovementioned Implementing Decision in the Official Journal.

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<sup>1</sup> Doc. 14333/22.