Council of the European Union

Brussels, 29 November 2024
(OR. en)

16104/24

**Interinstitutional File:**
**2024/0270(NLE)**

FISC 240
ECOFIN 1375

**'I/A' ITEM NOTE**

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| From: | General Secretariat of the Council |
| To: | Permanent Representatives Committee/Council |
| No. Cion doc.: | 14897/24 - COM(2024) 488 final |
| Subject: | COUNCIL IMPLEMENTING DECISION amending Implementing Decision (EU) 2015/2429 authorising Latvia 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 23 October 2024 the Council received the Commission proposal[1] 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 15717/24 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. 14897/24.