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'I/A' ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
No. Cion doc.:	5662/19 FISC 69 ECOFIN 58 - COM(2019) 10 final
Subject:	Draft COUNCIL IMPLEMENTING DECISION authorising Poland to introduce a special measure derogating from Article 226 of Directive 2006/112/EC on the common system of value added tax – Adoption

1. On 23 January 2019, the Council received the abovementioned Commission proposal for a Council Implementing Decision.
2. There were no objections raised against the substance of this derogation at the Working Party on Tax Questions on 29 January 2019. DK entered a parliamentary scrutiny reservation on the proposal. Since then this reservation has been lifted.
3. The Permanent Representatives Committee is invited to recommend that the Council:
 - adopt the abovementioned Implementing Decision as finalised by the legal/linguistic experts and set out in doc. 5849/19 FISC 93 ECOFIN 81 as an "A" item on the agenda of a forthcoming meeting, and
 - agree on the publication of the abovementioned Implementing Decision in the Official Journal.