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From:	General Secretariat of the Council
To:	Permanent Representatives Committee (Part 2)/Council
No. Cion doc.:	6183/18 FISC 63 ECOFIN 108 - COM(2018) 68 final
Subject:	Proposal for a COUNCIL IMPLEMENTING DECISION authorising Denmark to apply a special measure derogating from Article 75 of Council Directive 2006/112/EC on the common system of value added tax - Adoption

1. On 13 February 2018 the Commission transmitted to the Council a proposal for the abovementioned Council Implementing Decision. This proposal aims at allowing Denmark to be authorised to determine the taxable amount by reference to a flat rate for the use of a light goods vehicle used by a taxable person for private and business purposes.

2. On 23 February 2018, following a silence procedure, delegations agreed to the text of the proposal, as amended by a change in Recital 7 and by the addition of a new recital as well as a change in Article 3 with a view to having the Implementing Decision applicable from 1 January 2018

3. The Permanent Representatives Committee is therefore invited to suggest that the Council:

– adopt the abovementioned Implementing Decision as finalised by the legal/linguistic experts in doc. 6555 /18 FISC 76 ECOFIN 178 as an "A" item on the agenda of a forthcoming meeting;

– agree on the publication of the abovementioned Implementing Decision in the Official Journal.