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'I/A' ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
No. Cion doc.:	6374/23 - COM(2023) 89 final
Subject:	Council Implementing Decision authorising the Italian Republic to apply a special measure derogating from Article 285 of Directive 2006/112/EC on the common system of value added tax, and repealing Implementing Decision (EU) 2020/647 - Adoption

- 1. On 20 February 2023 the Council received the Commission proposal¹ 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 6720/23 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. 6374/23.

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