



Council of the
European Union

Brussels, 12 May 2023
(OR. en)

9169/23

**Interinstitutional File:
2023/0107(NLE)**

**FISC 80
ECOFIN 416**

'I/A' ITEM NOTE

From: General Secretariat of the Council
To: Permanent Representatives Committee/Council

No. Cion doc.: 8485/23 - COM(2023) 203 final

Subject: Council Implementing Decision authorising Hungary to apply a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax, and repealing Council Implementing Decision (EU) 2018/1490
- Adoption

1. On 20 April 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 Working Party on Tax Questions (Indirect Taxation).

¹ Doc. 8485/23.

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 8771/23 as an "A" item on the agenda of a forthcoming meeting;
 - agree on the publication of the abovementioned Implementing Decision in the Official Journal.
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