



Brussels, 9 June 2022
(OR. fr)

9959/22

**Interinstitutional File:
2022/0091(NLE)**

**FISC 130
ECOFIN 594**

'I/A' ITEM NOTE

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

No. Cion doc.: 7767/22 - COM(2022) 136 final

Subject: Council Implementing Decision authorising the Republic of Poland to apply a special measure derogating from Articles 218 and 232 of Directive 2006/112/EC on the common system of value added tax
- Adoption

1. On 30 March 2022, 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).
3. In view of the above, the Permanent Representatives Committee is invited to suggest that the Council:
 - adopt, as an ‘A’ item on the agenda of a forthcoming meeting, the abovementioned Implementing Decision as finalised by the legal/linguistic experts and set out in 9217/22;
 - agree on the publication of the abovementioned Implementing Decision in the Official Journal.

¹ 7767/22.