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'I/A' ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee (Part 2)/Council
No. Cion doc.:	11658/16 FISC 127 - COM(2016) 497 final
Subject:	Draft COUNCIL IMPLEMENTING DECISION authorising the Republic of Poland to continue to apply measures derogating from point (a) of Article 26(1) and Article 168 of Directive 2006/112/EC on the common system of value added tax - Adoption

1. On 5 August 2016 the Commission transmitted to the Council the abovementioned proposal for a Council Implementing Decision. This proposal aims to extend until the end of 2019 an authorisation granted to Poland to derogate from the VAT directive (2006/112/EC) with regard to deductibility rules for certain motorised road vehicles used for business purposes.
2. At its meeting on 13 September 2016 the Working Party on Tax Questions agreed to the draft Implementing Decision as set out in doc. 11658/16 FISC 127. The FR delegation expressed a parliamentary scrutiny reservation. Since then this reservation has been lifted.

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. 12215/16 FISC 135 ECOFIN 801 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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