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'I/A' ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee (Part 2)/Council
No. Cion doc.:	13064/16 FISC 148 - COM(2016) 644 final
Subject:	Draft COUNCIL IMPLEMENTING DECISION amending Implementing Decision 2013/678/EU authorising the Italian Republic to continue to apply a special measure derogating from Article 285 of Directive 2006/112/EC on the common system of value added tax - Adoption

1. On 7 October 2016 the Commission transmitted to the Council the abovementioned proposal for a Council Implementing Decision. This proposal aims to extend until 31 December 2019 a derogation granted to Italy to exempt from value added tax (VAT) taxable persons whose annual turnover is no higher than EUR 30 000.
2. At its meeting on 12 October 2016 the Working Party on Tax Questions agreed to the draft Implementing Decision as set out in doc. 13064/16 FISC 148. The FR and UK delegations expressed parliamentary scrutiny reservations. Since then these reservations have 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. 13140/16 FISC 151 ECOFIN 886 as an "A" item on the agenda of a forthcoming meeting;
 - agree on the publication of the abovementioned Implementing Decision in the Official Journal.

