



Brussels, 11 November 2016
(OR. en)

13843/16

Interinstitutional File:
2016/0326 (NLE)

FISC 177
ECOFIN 976

'I/A' ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee (Part 2)/Council
No. Cion doc.:	13537/16 FISC 160 - COM(2016) 665 final
Subject:	Draft COUNCIL IMPLEMENTING DECISION amending Decision 2009/790/EC authorising the Republic of Poland to apply a measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax - Adoption

1. On 20 October 2016 the Commission transmitted to the Council the abovementioned proposal for a Council Implementing Decision. This proposal aims to authorise Poland to increase the annual turnover threshold by which they exempt very small businesses from EUR 30 000 to EUR 40 000, which would potentially concern 24 000 additional taxable persons.
2. At its meeting on 25 October 2016 the Working Party on Tax Questions agreed to the draft Implementing Decision as set out in doc. 13537/16 FISC 160. 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. 13842/16 FISC 176 ECOFIN 975 as an "A" item on the agenda of a forthcoming meeting;
 - agree on the publication of the abovementioned Implementing Decision in the Official Journal.
-