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'I/A' ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee (Part 2)/Council
No. Cion doc.:	6080/17 FISC 37 - COM(2017) 61 final
Subject:	Draft COUNCIL IMPLEMENTING DECISION authorising the Republic of Estonia to apply a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax – Adoption

1. On 7 February 2017 the Commission transmitted to the Council the abovementioned proposal for a Council Implementing Decision. This proposal aims to allow Estonia to increase the annual turnover threshold below which small businesses are exempt from VAT to EUR 40 000.
2. At its meeting on 22 February 2017 the Working Party on Tax Questions agreed to the draft Implementing Decision as set out in doc. 6080/17 FISC 37.
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. 6493/17 FISC 50 ECOFIN 111 as an "A" item on the agenda of a forthcoming meeting;
 - agree on the publication of the abovementioned Implementing Decision in the Official Journal.