



Council of the  
European Union

Brussels, 11 April 2017  
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**Interinstitutional File:**  
**2017/0078 (NLE)**

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**FISC 75**  
**ECOFIN 270**

#### 'I/A' ITEM NOTE

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From:	General Secretariat of the Council
To:	Permanent Representatives Committee (Part 2)/Council
No. Cion doc.:	8066/17 FISC 74 ECOFIN 269 - COM(2017) 169 final
Subject:	Proposal for a Council Implementing Decision authorising the Italian Republic to apply a special measure derogating from Articles 206 and 226 of Directive 2006/112/EC on the common system of value added tax – Adoption

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1. On 7 April 2017 the Commission transmitted to the Council the abovementioned proposal.
2. At the meeting of the Fiscal Attachés on 11 April 2017, IT delegation has requested that a number of amendments are made to the text of the Commission proposal.
3. While there was no objection raised to the substance of this derogation and the amendments proposed by IT delegation, some delegations have indicated that they maintain scrutiny and/or parliamentary reserves, which should be lifted before the Council can adopt the draft Implementing Decision<sup>1</sup>.

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<sup>1</sup> DK, DE, FR, HU, PL.

4. The Permanent Representatives Committee is invited to suggest that the Council
- adopt the abovementioned Implementing Decision, as finalised by the legal/linguistic experts and set out in doc. 8078/17 FISC 78 ECOFIN 274, as an "A" item on the agenda of a forthcoming meeting, and
  - agree on the publication of the abovementioned Implementing Decision in the Official Journal.
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