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**NOTE**

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From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
No. prev. doc.:	7120/17 FISC 62 ECOFIN 188 + COR 1
No. Cion doc.:	15817/16 FISC 241 IA 145
Subject:	Proposal for a Council Directive amending Directive 2006/112/EC on the common system of value added tax as regards the temporary application of a generalised reverse charge mechanism in relation to supplies of goods and services above a certain threshold – General approach

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