



Council of the  
European Union

Brussels, 6 September 2017  
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**Interinstitutional File:**  
**2017/0079 (NLE)**

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**FISC 138**  
**ENER 288**  
**ECOFIN 536**

#### 'I/A' ITEM NOTE

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From:	General Secretariat of the Council
To:	Permanent Representatives Committee (Part 2)/Council
No. Cion doc.:	9664/17 FISC 115 ENER 253 - COM(2017) 170 final
Subject:	Draft COUNCIL IMPLEMENTING DECISION authorising the United Kingdom to apply reduced levels of taxation to motor fuels consumed on the islands of the Inner and Outer Hebrides, the Northern Isles, the islands in the Clyde, and the Isles of Scilly, in accordance with Article 19 of Directive 2003/96/EC

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– Adoption

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1. On 15 May 2017 the Commission transmitted to the Council the abovementioned proposal for a Council Implementing Decision. This proposal aims at allowing the UK to apply reduced levels of taxation to unleaded petrol and gas oil used as motor fuel in several islands.
2. At its meeting on 31 May 2017 the Fiscal Counsellors/Attachés agreed to the draft Implementing Decision as set out in doc. 9664/17 FISC 115 ENER 253. The FR, SI and UK delegations expressed parliamentary scrutiny reservations, which since then 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. 9871/17 FISC 122 ENER 266 ECOFIN 486 as an "A" item on the agenda of a forthcoming meeting;
  - agree on the publication of the abovementioned Implementing Decision in the Official Journal.