



Brussels, 6 September 2017  
(OR. en)

11493/17

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**Interinstitutional File:**  
**2017/0131 (NLE)**

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**FISC 169**  
**ECOFIN 665**

**'I/A' ITEM NOTE**

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From:	General Secretariat of the Council
To:	Permanent Representatives Committee (Part 2)/Council
No. Cion doc.:	10415/17 FISC 144 + ADD 1 - COM(2017) 318 final
Subject:	Draft COUNCIL IMPLEMENTING DECISION authorising the Republic of Poland to conclude with the Republic of Ukraine an agreement that includes provisions derogating from point (d) of Article 2(1) and Article 5 of Directive 2006/112/EC on the common system of value added tax, as regards the maintenance of road bridges on the Poland-Ukraine border - Adoption

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1. On 15 June 2017 the Commission transmitted to the Council the abovementioned proposal for a Council Implementing Decision. This proposal aims at authorising Poland to conclude an international agreement with Ukraine derogating from the VAT directive as regards the maintenance of three road border bridges to improve traffic between the two countries.
2. At its meeting on 6 July 2017 the Working Party on Tax Questions agreed to the draft Implementing Decision as set out in doc. 10415/17 FISC 144 + ADD 1.
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. 11285/17 FISC 163 ECOFIN 651 as an "A" item on the agenda of a forthcoming meeting;
  - agree on the publication of the abovementioned Implementing Decision in the Official Journal.