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**Interinstitutional File:**  
**2017/0183 (NLE)**

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**FISC 193**  
**ECOFIN 732**

**'I/A' ITEM NOTE**

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From:	General Secretariat of the Council
To:	Permanent Representatives Committee (Part 2)/Council
No. Cion doc.:	11618/17 FISC 172 - COM(2017) 410 final
Subject:	Draft COUNCIL IMPLEMENTING DECISION amending Implementing Decision 2011/335/EU authorising the Republic of Lithuania to apply a measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax - Adoption

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1. On 3 August 2017 the Commission transmitted to the Council the abovementioned proposal for a Council Implementing Decision. This proposal aims at continuing to allow Lithuania to exempt from VAT SMEs whose annual turnover is no higher than EUR 45 000.
2. At its meeting on 6 September 2017 the Working Party on Tax Questions agreed to the draft Implementing Decision as set out in doc. 11618/17 FISC 172.
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. 11977/17 FISC 178 ECOFIN 705 as an "A" item on the agenda of a forthcoming meeting;
  - agree on the publication of the abovementioned Implementing Decision in the Official Journal.