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**FISC 195  
ECOFIN 734**

**'I/A' ITEM NOTE**

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From:	General Secretariat of the Council
To:	Permanent Representatives Committee (Part 2)/Council
No. Cion doc.:	11696/17 FISC 174 - COM(2017) 426 final
Subject:	Draft COUNCIL IMPLEMENTING DECISION authorising Romania to apply a special 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 11 August 2017 the Commission transmitted to the Council the abovementioned proposal for a Council Implementing Decision. This proposal aims at continuing to allow Romania to exempt SMEs from VAT, whilst increasing the annual turnover threshold to EUR 88 500.
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. 11696/17 FISC 174.
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. 11979/17 FISC 180 ECOFIN 707 as an "A" item on the agenda of a forthcoming meeting;
  - agree on the publication of the abovementioned Implementing Decision in the Official Journal.