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'I/A' ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee (Part 2)/Council
No. Cion doc.:	11653/17 FISC 173 - COM(2017) 421 final
Subject:	Draft COUNCIL IMPLEMENTING DECISION amending Implementing Decision 2014/797/EU authorising the Republic of Estonia to apply a measure derogating from point (a) of Article 26(1) and Articles 168 and 168a of Directive 2006/112/EC on the common system of value added tax - Adoption

1. On 9 August 2017 the Commission transmitted to the Council the abovementioned proposal for a Council Implementing Decision. This proposal aims at continuing to allow Estonia to restrict the right to deduct the input VAT on expenditure connected to passenger cars (split between private and business use).
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. 11653/17 FISC 173.
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. 11978/17 FISC 179 ECOFIN 706 as an "A" item on the agenda of a forthcoming meeting;
 - agree on the publication of the abovementioned Implementing Decision in the Official Journal.