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**Interinstitutional File:**  
**2017/0205 (NLE)**

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**FISC 196**  
**ECOFIN 735**

#### 'I/A' ITEM NOTE

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From:	General Secretariat of the Council
To:	Permanent Representatives Committee (Part 2)/Council
No. Cion doc.:	11719/17 FISC 175 - COM(2017) 451 final
Subject:	Draft COUNCIL IMPLEMENTING DECISION authorising the Republic of Poland to introduce a special measure derogating from Article 193 of Directive 2006/112/EC on the common system of value added tax - Adoption

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1. On 23 August 2017 the Commission transmitted to the Council the abovementioned proposal for a Council Implementing Decision. This proposal aims at allowing Poland to apply the reverse charge mechanism to supplies of all hard drives, including solid-state drives (SSDs) and hard disk drives (HDDs). Under this procedure, the taxable person, to whom the supplies are made, becomes liable for the payment of VAT, which allows to contain VAT fraud.
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. 11719/17 FISC 175.
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. 11980/17 FISC 181 ECOFIN 708 as an "A" item on the agenda of a forthcoming meeting;
  - agree on the publication of the abovementioned Implementing Decision in the Official Journal.