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**2017/0233 (NLE)**

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**FISC 228**  
**ECOFIN 845**

**'I/A' ITEM NOTE**

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From:	General Secretariat of the Council
To:	Permanent Representatives Committee (Part 2)/Council
No. Cion doc.:	12544/17 FISC 199 - COM(2017) 543 final
Subject:	Draft Council Implementing Decision amending Implementing Decision 2012/232/EU authorising Romania to apply measures derogating from Article 26(1)(a) and Article 168 of Directive 2006/112/EC on the common system of value added tax – Adoption

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1. On 25 September 2017 the Commission transmitted to the Council the abovementioned proposal for a Council Implementing Decision. This proposal aims at allowing Romania to continue restricting to 50% the right to deduct VAT on expenditure connected with motor vehicles.
2. At its meeting on 5 October 2017 the Working Party on Tax Questions agreed to the draft Implementing Decision as set out in doc. 12544/17 FISC 199. The DK and FR delegations expressed parliamentary scrutiny reservations, which since then have been lifted.

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. 12967/17 FISC 216 ECOFIN 797 as an "A" item on the agenda of a forthcoming meeting;
  - agree on the publication of the abovementioned Implementing Decision in the Official Journal.
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