



**COUNCIL OF  
THE EUROPEAN UNION**

**Brussels, 4 December 2013  
(OR. en)**

**17337/13**

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**Interinstitutional File:  
2013/0411 (NLE)**

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**FISC 249**

**"I/A" ITEM NOTE**

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From: General Secretariat of the Council  
To: Permanent Representatives Committee (Part 2)/Council  
Subject: Council Implementing Decision authorising the Republic of Poland to introduce measures derogating from point (a) of Article 26(1) and Article 168 of Directive 2006/112/EC on the common system of value added tax  
- Adoption

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1. On 27 November 2013 the Commission transmitted to the Council a proposal for a Council Implementing Decision authorising Poland to introduce measures derogating from Articles 26(1)(a) and 168 of the VAT Directive.
2. At its meeting on 3 December 2013, the Working Party agreed to the Commission proposal. The DK and FR delegations expressed parliamentary scrutiny reservations.
3. Once the DK and FR reservations have been lifted, the Permanent Representatives Committee could suggest that the Council adopt the abovementioned Implementing Decision as finalised by the Legal/Linguistic Experts in doc. 17041/13 FISC 241 as an "A" item on the agenda of a forthcoming meeting.