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**Interinstitutional Files:**

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FISC 45  
ECOFIN 318  
AELE 25  
CH 19

**"I/A" ITEM NOTE**

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From: General Secretariat of the Council  
To: Permanent Representatives Committee/Council

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No. Cion doc.: 7759/15 FISC 29 AELE 14 CH 14 + ADD 1

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Subject: Draft Council Decision on the signing, on behalf of the European Union, of the Amending Protocol to the Agreement between the European Community and the Swiss Confederation providing for measures equivalent to those laid down in Council Directive 2003/48/EC on taxation of savings income in the form of interest payments  
- Adoption

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1. On 7 April 2015 the Commission transmitted to the Council a proposal for a Council Decision on the signing, on behalf of the European Union, of the Amending Protocol to the Agreement between the European Community and the Swiss Confederation providing for measures equivalent to those laid down in Council Directive 2003/48/EC on taxation of savings income in the form of interest payments (docs 7759/15 FISC 29 AELE 14 CH 14 + ADD 1).
2. At its meetings on 30 April and 6 May 2015 the Working Party on Tax Questions examined this proposal and agreed to the draft Council Decision contained therein with some amendments. The UK delegation expressed a parliamentary scrutiny reservation. Since then this reservation has been lifted.

3. The Permanent Representatives Committee could therefore suggest that the Council adopt:
- the abovementioned Council Decision, as finalised by the Legal/Linguistic Experts in doc. 8265/15 FISC 35 ECOFIN 265 AELE 22 CH 16, in relation to the signing of the Amending Protocol to the Agreement between the European Community and the Swiss Confederation providing for measures equivalent to those laid down in Council Directive 2003/48/EC on taxation of savings income in the form of interest payments, as finalised by the Legal/Linguistic Experts in doc. 8297/15 FISC 37 ECOFIN 268 AELE 24 CH 18,
  - as an "A" item on the agenda of a forthcoming meeting.
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