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"I/A" ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee (Part 2)/Council
No. Cion doc.:	8544/15 FISC 40
Subject:	Draft Council Implementing Decision amending Decision 2009/790/EC authorising the Republic of Poland to apply a measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax - Adoption

1. On 29 May 2015 the Commission transmitted to the Council the abovementioned proposal for a Council Implementing Decision.
2. This proposal aims at extending for three more years a previous derogation authorising Poland to exempt from VAT taxable persons whose annual turnover is no higher than EUR 10 000.
3. At its meeting on 24 June 2015 the Fiscal Counsellors/Attachés agreed to the draft Implementing Decision as set out in doc. 8544/15 FISC 40. The FR and UK delegations expressed parliamentary scrutiny reservations. Since then these reservations have been lifted.
4. The Permanent Representatives Committee could therefore suggest that the Council adopt the abovementioned Implementing Decision as finalised by the legal/linguistic experts in doc. 10230/15 FISC 85 ECOFIN 542 as an "A" item on the agenda of a forthcoming meeting.