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"I/A" ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
No. Cion doc.:	13028/15 FISC 125 - COM(2015) 494 final
Subject:	Proposal for a COUNCIL IMPLEMENTING DECISION authorising the United Kingdom to apply a special measure derogating from Articles 26(1)(a), 168 and 168a of Directive 2006/112/EC on the common system of value added tax - Adoption

1. On 12 October 2015 the Commission transmitted to the Council the abovementioned proposal.
2. There were no objections raised against the substance of this derogation at the meeting of the Working Party on Tax Questions on 20 October 2015.¹
3. The Permanent Representatives Committee is invited to suggest that the Council
 - adopt the abovementioned Implementing Decision as finalised by the legal/linguistic experts and set out in doc. 13254/15 FISC 130 ECOFIN 788 as an "A" item on the agenda of a forthcoming meeting, and
 - agree on the publication of the abovementioned Implementing Decision in the Official Journal.

¹ The FR delegation has entered a parliamentary scrutiny reservation, and the LV delegation has entered a linguistic reservation, which should both be lifted before the Council adopts this Implementing Decision.