



Brussels, 27 November 2015
(OR. en)

14328/15

Interinstitutional File:
2015/0254 (NLE)

FISC 162
ECOFIN 901

"I/A" ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
No. Cion doc.:	13681/15 FISC 144 - COM(2015) 546 final
Subject:	Draft COUNCIL IMPLEMENTING DECISION authorising Latvia to introduce a special measure derogating from point (a) of Article 26(1) and Articles 168 and 168a of Directive 2006/112/EC on the common system of value added tax - Adoption

1. On 30 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 17 November 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. 14254/15 FISC 154 ECOFIN 904 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, which should be lifted before the Council adopts this implementing Decision.