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"I/A" ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
No. Cion doc.:	7784/15 FISC 30 AELE 15 CH 15 + ADD 1
Subject:	Proposal for a COUNCIL DECISION on the conclusion, 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

1. On 7 April 2015 the Commission transmitted to the Council two proposals for a Council Decision, one on the signature and the other on the conclusion, 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.
2. The decision on the signature was adopted by the Council (Foreign Affairs/Development) on 26 May 2015 and the signature took place the following day.
3. At its meeting on 9 June 2015, the Working Party on Tax Questions discussed and subsequently endorsed the Commission proposal on the conclusion of the Savings Agreement.

4. The Permanent Representatives Committee could therefore suggest that the Council adopt:
- the abovementioned Council Decision, as finalised by the Legal/Linguistic Experts in doc. 8266 FISC 36 ECOFIN 266 AELE 23 CH 17, in relation to the conclusion 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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