



Council of the
European Union

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AELE 55
SM 10

"I/A" ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
No. Cion doc.:	13300/15 FISC 134 ECOFIN 795 AELE 44 SM 6 + ADD 1
Subject:	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 Republic of San Marino 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 22 October 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 Republic of San Marino 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 13300/15 FISC 134 ECOFIN 795 AELE 44 SM 6 + ADD 1).
2. At its meetings on 28 October 2015 the Working Party on Tax Questions examined this proposal and agreed to the draft Council Decision contained therein.

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. 13447/15 FISC 138 ECOFIN 808 AELE 47 SM 8, in relation to the signing of the Amending Protocol to the Agreement between the European Community and the Republic of San Marino 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. 13448/15 FISC 139 ECOFIN 809 AELE 48 SM 9,
 - as an "A" item on the agenda of a forthcoming meeting.
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