



Council of the  
European Union

Brussels, 5 February 2016  
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**Interinstitutional File:**  
**2015/0286 (NLE)**

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FISC 6  
ECOFIN 56  
AELE 3  
AND 1

**"I/A" ITEM NOTE**

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From:	General Secretariat of the Council
To:	Permanent Representatives Committee (Part 2)/Council
No. Cion doc.:	15495/15 FISC 192 ECOFIN 991 AELE 68 AND 10 + ADD 1
Subject:	Draft Council Decision on the signing, on behalf of the European Union, of the Amending Protocol to the Agreement between the European Community and the Principality of Andorra 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

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1. On 11 December 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 Principality of Andorra 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 15495/15 FISC 192 ECOFIN 991 AELE 68 AND 10 + ADD 1).
2. At its meeting on 26 January 2016 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. 15508/15 FISC 194 ECOFIN 997 AELE 70 AND 12, in relation to the signing of the Amending Protocol to the Agreement between the European Community and the Principality of Andorra 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. 15510/15 FISC 196 ECOFIN 999 AELE 72 AND 14,
  - as an "A" item on the agenda of a forthcoming meeting.
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