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From:	General Secretariat of the Council
To:	Permanent Representatives Committee (Part 2)/Council
No. Cion doc.:	6062/18 FISC 54 ECOFIN 98 - COM(2018) 59 final
Subject:	Draft Council Implementing Decision authorising the Republic of Latvia to introduce a special measure derogating from Article 193 of Council Directive 2006/112/EC on the common system of value added tax – Adoption

1. On 9 February 2018 the Commission transmitted to the Council a proposal for the abovementioned Council Implementing Decision. This proposal aims at allowing Latvia to be authorised to apply the reverse charge mechanism to supplies of game consoles based on Article 395 of the VAT Directive.
2. At its meeting on 13 February 2018 the Working Party on Tax Questions - Indirect taxation (VAT) agreed to the draft Implementing Decision as set out in doc. 6062/18.

3. The Permanent Representatives Committee is therefore invited to suggest that the Council:
- adopt the abovementioned Implementing Decision as finalised by the legal/linguistic experts in doc. 6267 /18 FISC 73 ECOFIN 128 as an "A" item on the agenda of a forthcoming meeting;
 - agree on the publication of the abovementioned Implementing Decision in the Official Journal.
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