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'A' ITEM NOTE

From:	General Secretariat of the Council
To:	Council
No. Cion doc.:	15904/17 FISC 365 ECOFIN 1134 - COM(2017) 783 final
Subject:	Proposal for a Council Directive amending Directive 2006/112/EC on the common system of value added tax as regards the obligation to respect a minimum standard rate – Adoption

1. The Commission presented the abovementioned legislative proposal¹ on 19 December 2017.
2. The European Economic and Social Committee delivered its opinion on 23 May 2018², the opinion of the European Parliament has been delivered on 19 April 2018.³
3. Following the meeting of the Permanent Representatives Committee⁴, the Council is invited to **adopt**, as an "A" item on the agenda of a forthcoming meeting, the **Council Directive amending Directive 2016/112/EC on the common system of value added tax as regards the obligation to respect a minimum standard rate**, as finalised by the legal/linguistic experts in doc. 7166/18 FISC 133 ECOFIN 240.

¹ Doc. 15904/17 FISC 365 ECOFIN 1134.

² Doc. 9762/18 FISC 246 ECOFIN 570.

³ P8_TA(2018)0177.

⁴ "I/A" item note, doc. 7635/18 FISC 162 ECOFIN 300.