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**Interinstitutional File:**  
**2018/0288(NLE)**

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**FISC 344**  
**ECOFIN 805**

**'I/A' ITEM NOTE**

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From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
No. Cion doc.:	11276/18 FISC 314 ECOFIN 750 - COM(2018) 539 final
Subject:	Draft COUNCIL IMPLEMENTING DECISION amending Implementing Decision 2009/1013/EU authorising the Republic of Austria to continue to apply a measure derogating from Articles 168 and 168a of Directive 2006/112/EC on the common system of value added tax – Adoption

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1. On 18 July 2018 the Commission transmitted to the Council the abovementioned proposal.
2. There were no objections raised against the substance of this derogation at the meeting of the Working Party on Tax Questions on 11 September 2018.
3. The Permanent Representatives Committee is invited to suggest that the Council
  - adopt the abovementioned Implementing Decision as finalised by the legal/linguistic experts and set out in doc. 12032/18 FISC 350 ECOFIN 812 as an "A" item on the agenda of a forthcoming meeting, and
  - agree on the publication of the abovementioned Implementing Decision in the Official Journal.