

Brussels, 19 November 2018

CM 5382/18 PTS A

PROVISIONAL LIST OF 'A' ITEMS

COUNCIL OF THE EUROPEAN UNION (Economic and Financial Affairs) Europa building, Brussels 4 December 2018

The following items may appear on the final list of "A" items

Non-legislative activities

Economic and Financial Affairs

| Council Implementing Decision on a VAT derogation for the United Kingdom as regards fixing the proportion of VAT relating to expenditure on fuel used for private purposes in business cars <i>Adoption</i> | C |
|---|---|
| Council Implementing Decision authorising Poland to continue to exempt from VAT taxable persons whose annual turnover is no higher than EUR 40 000 <i>Adoption</i> | C |
| Council Implementing Decision authorising the Netherlands to exempt from VAT a taxable person whose annual turnover is no higher than EUR 25 000 <i>Adoption</i> | C |
| Council Implementing Decision authorising Latvia to restrict the right of VAT deduction in relation to certain passenger cars <i>Adoption</i> | C |
| Council Implementing Decision extending the derogation for Lithuania in relation to determining the person liable for the payment of VAT <i>Adoption</i> | C |

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Conclusions on Preventive Arm (ECA SR No 18/2018) *Adoption*

Legislative deliberations

Economic and Financial Affairs

VAT "quick fix"

- a) Directive as regards harmonising and simplifying certain rules in the VAT system for the taxation of trade between Member States
- b) Regulation as regards certain exemptions for intra-Community transactions
- c) Regulation as regards the exchange of information for monitoring the application of call-off stock arrangements

Adoption

| S | Special legislative procedure | |
|---|-------------------------------------|--|
| C | Item based on a Commission proposal | |
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