



Brussels, 22 November 2018
(OR. en)

14426/18

Interinstitutional File:
2018/0334(NLE)

FISC 484
ECOFIN 1068

'I/A' ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
No. Cion doc.:	12617/18 FISC 382 ECOFIN 853 - COM(2018) 652 final
Subject:	Draft COUNCIL IMPLEMENTING DECISION authorising the United Kingdom to apply a special measure derogating from Articles 16 and 168 of Directive 2006/112/EC on the common system of value added tax – Adoption

1. On 20 September 2018, the Council received the abovementioned Commission proposal for a Council Implementing Decision.
2. There were no objections raised against the substance of this derogation at the meeting of the Working Party on Tax Questions on 31 October 2018.
3. The Permanent Representatives Committee is invited to recommend that the Council:
 - adopt the abovementioned Implementing Decision as finalised by the legal/linguistic experts as set out in doc. 13816/18 FISC 433 ECOFIN 1006 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.