



Brussels, 22 November 2018
(OR. en)

14428/18

Interinstitutional File:
2018/0366(NLE)

FISC 485
ECOFIN 1069

'I/A' ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
No. Cion doc.:	13651/18 FISC 429 ECOFIN 991 - COM(2018) 713 final
Subject:	Draft COUNCIL IMPLEMENTING DECISION amending Decision 2009/790/EC authorising the Republic of Poland to apply a measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax – Adoption

1. On 26 October 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 8 November 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. 13998/18 FISC 451 ECOFIN 1025 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.