



Brussels, 22 November 2018  
(OR. en)

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**Interinstitutional File:**  
**2018/0373(NLE)**

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**FISC 487**  
**ECOFIN 1071**

#### 'I/A' ITEM NOTE

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From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
No. Cion doc.:	13815/18 FISC 432 ECOFIN 1005 - COM(2018) 721 final
Subject:	Draft COUNCIL IMPLEMENTING DECISION amending Implementing Decision (EU) 2015/2429 authorising Latvia to introduce a special measure derogating from point (a) of Article 26(1) and Articles 168 and 168a of Directive 2006/112/EC on the common system of value added tax – Adoption

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1. On 31 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 13 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. 14315/18 FISC 479 ECOFIN 1055 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.