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From:	General Secretariat of the Council
To:	Permanent Representatives Committee (Part 2)/Council
Subject:	Proposal for a COUNCIL IMPLEMENTING DECISION authorising the Republic of Latvia to apply a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax – Adoption

1. On 10 November 2017, the Commission transmitted to the Council the abovementioned proposal for a Council Implementing Decision. This proposal aims to continue to allow Latvia to exempt small enterprises whose annual turnover does not exceed EUR 40 000 from VAT until the end of 2020.
2. At their meeting on 4 December 2017, Fiscal Attachés agreed to the draft Implementing Decision as set out in doc. 14568/17.
3. The Permanent Representatives Committee is therefore invited to suggest that the Council:
 - adopt the above-mentioned Implementing Decision as finalised by the legal/linguistic experts in doc. 15364/17 as an "A" item on the agenda of a forthcoming meeting;
 - agree on the publication of the abovementioned Implementing Decision in the Official Journal before the end of the year 2017.