



Brussels, 11 February 2019  
(OR. en)

6109/19

---

---

**Interinstitutional File:**  
**2019/0007(NLE)**

---

---

**FISC 104**  
**ECOFIN 122**

#### 'I/A' ITEM NOTE

---

From: General Secretariat of the Council  
To: Permanent Representatives Committee/Council

---

No. Cion doc.: 5662/19 FISC 69 ECOFIN 58 - COM(2019) 10 final

---

Subject: Draft COUNCIL IMPLEMENTING DECISION authorising Poland to introduce a special measure derogating from Article 226 of Directive 2006/112/EC on the common system of value added tax  
– Adoption

---

1. On 23 January 2019, 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 Working Party on Tax Questions on 29 January 2019. DK entered a parliamentary scrutiny reservation on the proposal. Since then this reservation has been lifted.
3. The Permanent Representatives Committee is invited to recommend that the Council:
  - adopt the abovementioned Implementing Decision as finalised by the legal/linguistic experts and set out in doc. 5849/19 FISC 93 ECOFIN 81 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.