



Council of the
European Union

**Brussels, 26 November 2019
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'I/A' ITEM NOTE

From: General Secretariat of the Council
To: Permanent Representatives Committee/Council
Subject: Draft Council conclusions on the European Court of Auditors' Special Report No 12/2019: "E-commerce: many of the challenges of collecting VAT and customs duties remain to be resolved"
– Adoption

In document 14045/19 INIT, page 4, paragraph (8) should read as follows:

"(8) RECALLS also the adoption by the Council of the VAT e-commerce implementing package laying down rules needed to ensure the functioning of the VAT rules for e-commerce;"