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**Interinstitutional File:**  
**2019/0096(CNS)**

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**FISC 473**  
**ECOFIN 1107**  
**POLMIL 124**  
**CSDP/PSDC 567**

#### 'I/A' ITEM NOTE

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

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No. prev. doc.: 12915/19 FISC 370 ECOFIN 862 CSDP/PSDC 458 POLMIL 98  
No. Cion doc.: 8940/19 FISC 247 ECOFIN 449 CSDP/PSDC 203 POLMIL 48 -  
COM(2019) 192 final

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Subject: Draft COUNCIL DIRECTIVE amending Directive 2006/112/EC on the  
common system of value added tax and Directive 2008/118/EC concerning  
the general arrangements for excise duty as regards defence efforts within  
the Union framework  
– Adoption

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1. On 24 April 2019 the Commission submitted the abovementioned proposal<sup>1</sup>, based on Article 113 (TFEU), to the Council.
2. The Council reached a general approach on the proposal on 8 November 2019.<sup>2</sup>
3. The European Economic and Social Committee delivered its opinion on 30 October 2019<sup>3</sup>, the opinion of the European Parliament was delivered on 26 November 2019<sup>4</sup>.

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<sup>1</sup> Doc. 8940/19.  
<sup>2</sup> Doc. 12915/19.  
<sup>3</sup> ECO/496.  
<sup>4</sup> P9\_TA(2019)0060.

4. The Permanent Representatives Committee is therefore invited to suggest that the Council adopt the **Council Directive amending Directive 2006/112/EC on the common system of value added tax and Directive 2008/118/EC concerning the general arrangements for excise duty as regards defence efforts within the Union framework**, as finalised by the legal/linguistic experts in doc. 14126/19 FISC 446 ECOFIN 1015 CSDP/PSDC 530 POLMIL 113, as an "A" item on the agenda of a forthcoming meeting.
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