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'A' ITEM NOTE

From: General Secretariat of the Council
To: Council

No. prev. doc.: 14634/1/19 REV 1 FISC 460 ECOFIN 1082
No. Cion doc.: 13997/19 FISC 432 ECOFIN 984 - COM(2019) 547 final

Subject: Draft COUNCIL IMPLEMENTING DECISION amending Decision 2007/884/EC authorising the United Kingdom to continue to apply a measure derogating from Articles 26(1)(a), 168 and 169 of Directive 2006/112/EC on the common system of value added tax
- Adoption

1. On 11 November 2019, the Commission submitted a proposal for a Council Implementing Decision authorising the United Kingdom to continue to apply a measure derogating from Articles 26(1)(a), 168 and 169 of Directive 2006/112/EC on the common system of value added tax.
2. The Permanent Representatives Committee on 4 December 2019 agreed the Presidency text of the draft Decision, which further clarified the reference to the Withdrawal Agreement.

3. The Council is therefore invited:

- to adopt the abovementioned Implementing Decision as finalised by the legal/linguistic experts and set out in doc. 14088/19 FISC 440 ECOFIN 997 as an "A" item on the agenda of a forthcoming meeting, and
- to agree on the publication of the abovementioned Implementing Decision in the Official Journal.
