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(OR. en)

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2025/0003(NLE)

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FISC 14  
ECOFIN 118

**'I/A' ITEM NOTE**

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| From:          | General Secretariat of the Council                                                                                                                                                                                                                                            |
| To:            | Permanent Representatives Committee/Council                                                                                                                                                                                                                                   |
| No. Cion doc.: | 5350/25 + ADD 1 - COM(2025) 7 FINAL                                                                                                                                                                                                                                           |
| Subject:       | COUNCIL IMPLEMENTING DECISION amending Implementing Decision (EU) 2019/310 as regards the authorisation granted to Poland to continue to apply the special measure derogating from Article 226 of Directive 2006/112/EC on the common system of value added tax<br>- Adoption |

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1. On 14 January 2025, the Council received the Commission proposal<sup>1</sup> on the abovementioned subject.
2. There were no objections raised against the substance of this derogation within the Working Party on Tax Questions (Indirect Taxation).
3. In view of the above, the Permanent Representatives Committee is invited to suggest that the Council:
  - adopt the abovementioned Implementing Decision as finalised by the legal/linguistic experts and set out in document 5641/25 as an "A" item on the agenda of a forthcoming meeting;
  - agree on the publication of the abovementioned Implementing Decision in the Official Journal.

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<sup>1</sup> Doc. 5350/25 + ADD 1.