



Brussels, 15 January 2025
(OR. en)

Interinstitutional File:
2025/0003(NLE)

5350/25
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FISC 6
ECOFIN 61

PROPOSAL

From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
date of receipt:	14 January 2025
To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union

No. Cion doc.:	COM(2025) 7 final
Subject:	ANNEX to the Proposal for a Council Implementing Decision amending Implementing Decision (EU) 2019/310 as regards the extension of the authorisation given to Poland to apply a special measure derogating from Article 226 of Directive 2006/112/EC on the common system of value added tax

Delegations will find attached document COM(2025) 7 final.

Encl.: COM(2025) 7 final



EUROPEAN
COMMISSION

Brussels, 14.1.2025
COM(2025) 7 final

ANNEX

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to the

Proposal for a Council Implementing Decision

**amending Implementing Decision (EU) 2019/310 as regards the extension of the
authorisation given to Poland to apply a special measure derogating from Article 226 of
Directive 2006/112/EC on the common system of value added tax**

ANNEX

‘ANNEX

List of supplies of goods and services covered by Article 1

Article 1 shall apply to the following categories of supplies of goods and services:

- (1) transfer of allowances to emit greenhouse gases;
- (2) construction and assembly works;
- (3) steel and steel products;
- (4) metals and products made of these metals;
- (5) precious metals and products made of these precious metals, jewellery, pearls, precious stones;
- (6) certain electric products and devices and certain electronic products and devices (in particular: tablets, laptops, notebooks, mobile phones, digital cameras, processors, video game consoles and machines, memory devices);
- (7) fuels;
- (8) coal and coal energy products;
- (9) certain used materials, scrap, waste;
- (10) animal and vegetable oils and fats;
- (11) cartridges for devices, including toners, inks and similar;
- (12) plastics and plastic articles, in particular stretch films;
- (13) parts and accessories for motor vehicles.’.