



Brussels, 21 October 2026  
(OR. en)

14168/26

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Interinstitutional File:  
2026/0253 (NLE)

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FISC 336  
ECOFIN 1277

#### 'I/A' ITEM NOTE

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From: General Secretariat of the Council  
To: Permanent Representatives Committee/Council  
Subject: COUNCIL IMPLEMENTING DECISION amending Implementing Decision (EU) 2024/1641 as regards an extension of the authorisation for Romania to apply special measures derogating from Article 26(1), point (a), and Article 168 of Directive 2006/112/EC on the common system of value added tax  
- Adoption

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1. On 10 September 2026, the Council received the Commission proposal<sup>1</sup> on the abovementioned subject.
2. There were no objections raised on the substance of that derogation within the Working Party on Tax Questions (Indirect Taxation).

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<sup>1</sup> Doc. 13267/26.

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 13982/26, 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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