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| NOTE           |  |
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| From:          | Presidency   |
| To:            | Permanent Representatives Committee/Council  |
| No. Cion doc.: | 15817/16 FISC 241 IA 145 - COM(2016) 811 final   |
| Subject:       | Proposal for a Council Directive amending Directive 2006/112/EC on the common system of value added tax as regards the temporary application of a generalised reverse charge mechanism in relation to supplies of goods and services above a certain threshold |
|                | – General approach   |

Document ST 8770/1/18 REV 1 should not bear the distribution marking "LIMITE".