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ANNEX

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

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.’.