



**COUNCIL OF
THE EUROPEAN UNION**

Brussels, 10 December 2012

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**Interinstitutional File:
2012/0293 (NLE)**

**FISC 188
OC 713**

"I/A" ITEM NOTE

from: General Secretariat

to: Coreper/Council

No. Cion doc.: 15513/12 FISC 151 - COM(2012) 611 final

Subject: Council Implementing Decision authorising Bulgaria and Romania to apply measures derogating from Article 5 of Directive 2006/112/EC on the common system of value added tax

– *Adoption*

COMMON GUIDELINES

Consultation deadline: 12.12.2012

1. On 23 October 2012 the Commission transmitted to the Council a proposal for a Council Implementing Decision authorising Bulgaria and Romania to apply measures derogating from Article 5 of Directive 2006/112/EC on the common system of value added tax. This proposal aims at authorising Bulgaria and Romania to apply measures derogating from Directive 2006/112/EC in relation to the maintenance, repair and the charging of tolls concerning the border bridge across the Danube between Vidin (Bulgaria) and Calafat (Romania).

2. At its meeting on 19 November 2012, the Working Party agreed to the draft Implementing Decision as set out in doc. 16662/12 FISC 179 OC 668. The FR, MT and UK delegations expressed parliamentary scrutiny reservations. Since then the FR and MT reservations have been lifted.

 3. Once the UK reservation has been lifted, the Permanent Representatives Committee could suggest that the Council adopt the abovementioned Implementing Decision as finalised by the Legal/Linguistic Experts in doc. 16662/12 FISC 179 OC 668, as an "A" item on the agenda of a forthcoming meeting.
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