



**COUNCIL OF
THE EUROPEAN UNION**

Brussels, 10 January 2013

5166/13

**Interinstitutional File:
2012/0315 (NLE)**

**FISC 5
OC 9**

"I/A" ITEM NOTE

from: General Secretariat

to: Coreper/Council

No. Cion doc.: 17209/12 FISC 187 - COM(2012) 666 final

Subject: Council Implementing Decision amending Implementing Decision 2009/1008/EU authorising the Republic of Latvia to extend the application of a measure derogating from Article 193 of Directive 2006/112/EC on the common system of value added tax

– *Adoption*

COMMON GUIDELINES

Consultation deadline: 14.1.2013

1. On 30 November 2012 the Commission transmitted to the Council a proposal for a Council decision amending Implementing Decision 2009/1008/EU authorising Latvia to extend the application of a measure derogating from Article 193 of Directive 2006/112/EC on the common system of value added tax. The aim of the proposal is to authorise Latvia to extend the application of a measure derogating from Article 193 of the VAT Directive as regards the use of a reverse charge mechanism for timber transactions.

2. At its meeting on 7 December 2012, the Working Party agreed to the Commission proposal. The FR, MT and UK delegations expressed parliamentary scrutiny reservations. Since then the MT reservation has been lifted.

3. Once the FR and UK reservations have 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. 17705/12 FISC 201 OC 748, as an "A" item on the agenda of a forthcoming meeting.
