



**COUNCIL OF
THE EUROPEAN UNION**

Brussels, 10 January 2013

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**Interinstitutional File:
2012/0316 (NLE)**

**FISC 4
OC 8**

"I/A" ITEM NOTE

from: General Secretariat
to: Coreper/Council

No. Cion doc.: 16474/12 FISC 171 - COM(2012) 667 final

Subject: Council Implementing Decision authorising the Republic of Slovenia to introduce a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax
– *Adoption*
COMMON GUIDELINES
Consultation deadline: 14.1.2013

1. On 19 November 2012 the Commission transmitted to the Council a proposal for a Council decision authorising Slovenia to apply a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax. The aim of the proposal is to authorise Slovenia to exempt from VAT taxable persons whose annual turnover is no higher than EUR 50 000.

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. 17704/12 FISC 200 OC 747, as an "A" item on the agenda of a forthcoming meeting.
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