



**COUNCIL OF
THE EUROPEAN UNION**

Brussels, 18 January 2013

**Interinstitutional File:
2012/0312 (NLE)**

**5164/1/13
REV 1**

**FISC 3
OC 7**

"I/A" ITEM NOTE

from: General Secretariat

to: Coreper/Council

No. Cion doc.: 16473/12 FISC 170 - COM(2012) 654 final

Subject: Council Implementing Decision authorising the Kingdom of Belgium to introduce a special measure derogating from Article 285 of Directive 2006/112/EC on the common system of value added tax
– *Adoption*
COMMON GUIDELINES
Consultation deadline: 14.1.2013

1. On 14 November 2012 the Commission transmitted to the Council a proposal for a Council decision authorising Belgium to apply a special measure derogating from Article 285 of Directive 2006/112/EC on the common system of value added tax. The aim is to authorise Belgium to exempt from VAT taxable persons whose annual turnover is no higher than EUR 25 000.

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 these reservations have been lifted.

3. The Permanent Representatives Committee could suggest that the Council adopt the abovementioned Implementing Decision as finalised by the Legal/Linguistic Experts in doc. 17702/12 FISC 199 OC 746, as an "A" item on the agenda of a forthcoming meeting.
