



**COUNCIL OF
THE EUROPEAN UNION**

Brussels, 18 January 2013

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REV 1**

**Interinstitutional File:
2012/0314 (NLE)**

**FISC 6
OC 10**

"I/A" ITEM NOTE

from: General Secretariat
to: Coreper/Council

No. Cion doc.: 16507/12 FISC 175 - COM(2012) 661 final

Subject: Council Implementing Decision amending Implementing Decision 2010/39/EU authorising the Portuguese Republic to apply a measure derogating from Articles 168, 193 and 250 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 amending Decision 2010/39/EU authorising Portugal to continue to apply a measure derogating from Articles 168, 193 and 250 of Directive 2006/112/EC on the common system of value added tax. The proposal aims to authorise the Portuguese Republic to continue to apply a measure derogating from Articles 168, 193 and 250 of Directive 2006/112/EC so as to allow for imposing on certain authorised firms the liability for the VAT borne on supplies of goods to final consumers made by interposed resellers, granting those authorised firms the right to deduct the VAT payable or paid by the resellers for the respective purchase of those goods and transferring to the authorised firms the resellers' obligation to submit a VAT return linked to the supplies of those goods from the authorised firms to the resellers and from the resellers to the final consumers.

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. 17707/12 FISC 202 OC 749, as an "A" item on the agenda of a forthcoming meeting.
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