



**COUNCIL OF
THE EUROPEAN UNION**

Brussels, 28 February 2013

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**FISC 35
OC 84**

"I/A" ITEM NOTE

from: General Secretariat

to: Coreper/Council

No. Cion doc.: 18085/12 FISC 207 - COM(2012) 766 final

Subject: Council Implementing Decision authorising the Kingdom of the Netherlands to apply a measure derogating from Article 193 of Directive 2006/112/EC on the common system of value added tax
– *Adoption*
COMMON GUIDELINES
Consultation deadline: 4.3.2013

1. On 17 December 2012 the Commission transmitted to the Council a proposal for a Council Decision authorising the Kingdom of the Netherlands to apply a measure derogating from Article 193 of Directive 2006/112/EC on the common system of value added tax. The aim is to authorise the Netherlands to apply a measure derogating from Article 193 of the VAT Directive as regards the use of a reverse charge mechanism for domestic supplies of certain goods, notably mobile phones, integrated circuit devices, game consoles and personal computers for mobile use.

2. At their meeting on 14 February 2013 the Fiscal Counsellors/Attachés agreed to the Commission proposal. The DK and MT 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. 6487/13 FISC 31 OC 68, as an "A" item on the agenda of a forthcoming meeting.
