



**COUNCIL OF  
THE EUROPEAN UNION**

**Brussels, 17 April 2013**

**8555/13**

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**Interinstitutional File:  
2013/0069 (NLE)**

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**FISC 73  
OC 224**

**"I/A" ITEM NOTE**

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from: General Secretariat

to: Coreper/Council

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No. Cion doc.: 7283/13 FISC 49 - COM(2013) 116 final

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Subject: Council Implementing Decision authorising the Czech Republic and the Republic of Poland to apply special measures derogating from Article 5 of Directive 2006/112/EC on the common system of value added tax  
– *Adoption*  
**COMMON GUIDELINES**  
**Consultation deadline: 25/04/2013**

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1. On 6 March 2013 the Commission transmitted to the Council the abovementioned proposal. This proposal aims to allow the Czech Republic and the Republic of Poland to derogate from the territorial application of VAT as regards the construction and maintenance of border bridges and common road sections between the two Member States.
2. At its meeting on 27 March 2013, the Working Party agreed to the draft Implementing Decision as set out in doc. 8121/13 FISC 66 OC 184. The FR, MT and UK delegations expressed parliamentary scrutiny reservations.

3. Once the FR, MT 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. 8121/13 FISC 66 OC 184 as an "A" item on the agenda of a forthcoming meeting.
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