



**COUNCIL OF  
THE EUROPEAN UNION**

**Brussels, 13 May 2013  
(OR. en)**

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

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**8121/13  
COR 2**

**FISC 66  
OC 184**

**LEGISLATIVE ACTS AND OTHER INSTRUMENTS**

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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

**COMMON GUIDELINES**

**Consultation deadline for Croatia: 25.4.2013**

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For:

"(1) By letters from the Czech Republic registered with the Commission on 26 September 2011 and 5 November 2012, and by letter from the Republic Poland registered with the Commission on 8 June 2012, the Czech Republic and the Republic Poland requested authorisation to apply special measures derogating from Article 5 of Directive 2006/112/EC in relation to the construction and maintenance of border bridges and common road sections between the two Member States.",

read:

"(1) By letters from the Czech Republic registered with the Commission on 26 September 2011 and 5 November 2012, and by letter from the Republic of Poland registered with the Commission on 8 June 2012, the Czech Republic and the Republic of Poland requested authorisation to apply special measures derogating from Article 5 of Directive 2006/112/EC in relation to the construction and maintenance of border bridges and common road sections between the two Member States."