



**COUNCIL OF  
THE EUROPEAN UNION**

**Brussels, 7 June 2013**

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**Interinstitutional File:  
2012/0205 (CNS)  
2009/0139 (CNS)**

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**10541/13**

**FISC 120  
OC 381**

**"I/A" ITEM NOTE**

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from: General Secretariat  
to: Coreper/Council

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Subject: VAT fraud: Quick Reaction Mechanism - Reverse Charge Mechanism  
a) Proposal for a Council Directive amending Directive 2006/112/EC on the common system of value added tax as regards a quick reaction mechanism against VAT fraud  
b) Proposal for a Council Directive amending Directive 2006/112/EC as regards an optional and temporary application of the reverse charge mechanism in relation to supplies of certain goods and services susceptible to fraud  
= Political agreement

**COMMON GUIDELINES**  
**Consultation deadline: 14.6.2013**

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1. The VAT fraud package consists of the following two proposals:

- (a) the proposal as regards a quick reaction mechanism against tax fraud (QRM) transmitted by the Commission on 31 July 2012;
- (b) the remaining part of the 2009 Commission proposal, for which the Council took the political commitment to continue work at the adoption of Directive 2010/12/EU on 16 March 2009,

as well as a number of draft statements to the Council Minutes.

2. The European Parliament and the European Economic and Social Committee delivered their opinions as regards the Quick Reaction Mechanism proposal on 7 February 2012 and 15 November 2012 respectively.

As regards the RCM proposal, the European Parliament and the European Economic and Social Committee delivered their opinions on 10 February 2010 and 20 January 2010 respectively.

3. On 27 May 2013, the Working Party on Tax Questions examined a revised Presidency compromise based on discussions at Coreper's meeting of 8 May 2013. At the end of the meeting, the Presidency concluded that the revised compromise had received the support of the Working Party. This outcome has been confirmed at the High Level Working Party meeting of 6 June 2013.

- The draft legal texts on the QRM and the RCM are set out in docs 10150/13 FISC 108 and 10151/13 FISC 109 + COR 1 respectively.
- The draft statements to be entered in the Council Minutes at the adoption of the above Directives are set out in the addendum to this note.

4. The SE delegation expressed a reservation, pending the opinion of its national Parliament.

5. Once the SE delegation reservation is lifted, the Permanent Representatives Committee is invited:

= to agree to the text of the draft Directives and draft statements as set out in the documents mentioned in paragraph 3;

= to suggest that the Council reach political agreement:

- on the abovementioned draft Directives, with a view to adopting them as an "A" item, on its agenda of a forthcoming meeting;
- on the draft statements to be entered in the Council Minutes when adopting the Directives.