



**COUNCIL OF
THE EUROPEAN UNION**

Brussels, 12 June 2013

10911/13

**Interinstitutional File:
2012/0354 (NLE)**

**FISC 126
OC 411**

"I/A" ITEM NOTE

from: General Secretariat
to: Coreper/Council

Subject: Proposal for a Council Regulation amending Implementing Regulation (EU) No 282/2011 as regards the place of supply of services
- Political agreement
COMMON GUIDELINES
Consultation deadline: 18.6.2013

1. On 18 December 2012, the Commission transmitted to the Council a proposal for a Council Regulation amending Implementing Regulation (EU) No 282/2011 as regards the place of supply of services. The proposed implementing measures relate to the following types of services: telecommunications, broadcasting and electronic services; services connected with immovable property; distribution of tickets granting entry to cultural, artistic, sporting, scientific, educational, entertainment and similar events.
2. The Working Party on Tax Questions examined the proposal and revised versions on 8 and 24 January, 15 and 19 February, 27 March, 30 April and 21 May 2013. At the end of the Fiscal Counsellors/Attachés meeting on 6 June 2013, the Presidency concluded that the revised compromise had received the unanimous support of delegations.

3. The Permanent Representatives Committee is invited:

= to agree to the text of the Implementing Regulation as set out in doc. 10632/13 FISC 121;

= to suggest that the Council reach political agreement on the abovementioned Implementing Regulation as finalised by the Legal/Linguistic Experts, with a view to adopting it, as an "A" item, on its agenda of a forthcoming meeting.
