



**COUNCIL OF
THE EUROPEAN UNION**

**Brussels, 9 July 2013
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**Interinstitutional Files:
2012/0205 (CNS)
2009/0139 (CNS)**

FISC 146

"I/A" ITEM NOTE

From: General Secretariat of the Council
To: Permanent Representatives Committee (Part 2)/Council
Subject: VAT fraud: Quick Reaction Mechanism - Reverse Charge Mechanism
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) 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
= Adoption

1. On 21 June 2013, the Council reached a political agreement on the "VAT fraud package" consisting of the abovementioned two proposals, as well as of a number of draft statements to the Council Minutes.

2. The Permanent Representatives Committee could suggest that the Council:
- adopt as an "A" item on the agenda of a forthcoming meeting
 - the Directive amending Directive 2006/112/EC on the common system of value added tax as regards a quick reaction mechanism against VAT fraud as finalised by the legal/linguistic experts in doc. 11373/13 FISC 132;
 - the 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 as finalised by the legal/linguistic experts in doc. 11374/13 FISC 133;
 - enter in this Session's Minutes the statements as set out in the Addendum to this Note.
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