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**COUNCIL OF  
THE EUROPEAN UNION**

**Brussels, 17 December 2010**

**7563/10  
ADD 1**

**PV CONS 16  
ECOFIN 165**

**ADDENDUM to DRAFT MINUTES**

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Subject: **3003rd meeting of the Council of the European Union (ECONOMIC and FINANCIAL AFFAIRS), held in Brussels on 16 March 2010**

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## PUBLIC DELIBERATION ITEMS<sup>1</sup>

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### "A" ITEMS list (doc. 7383/10 PTS A 26)

1. 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 services susceptible to fraud .....3
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<sup>1</sup> Deliberations on Union legislative acts (Article 16(8) of the Treaty on European Union), other deliberations open to the public and public debates (Article 8 of the Council's Rules of Procedure).

## **"A" ITEMS**

- 1. Council Directive amending Directive 2006/112/EC on the common system of value added tax, as regards an optional and temporary application of the reverse charge mechanism in relation to supplies of certain services susceptible to fraud**  
5984/6/10 REV 6 FISC 10

The Council adopted the above directive (Legal basis: Article 113 of the TFEU).

### **Statement by the Council**

"The Council will continue to work on other elements of the proposal as regards the application of the reverse charge mechanism to mobile phones and electronic circuit devices with a view to reaching an agreement as soon as possible.

Pending agreement on that proposal, in the case of a founded request by a member state according to article 395 of the VAT directive (2006/112) for the application of the reverse charge mechanism to mobile phones and electronic circuit devices, the Commission declared that it will present a proposal for a derogation before June 2010.

Member states that are at present authorised to apply the reverse charge mechanism on mobile phones and electronic circuit devices will be allowed to continue to apply that until agreement is reached on a new decision or new directive."

### **Statement by Belgium, France and Italy**

"Paragraph 3 of the Council statement should be understood as a mere confirmation that further work on the legislative proposal regarding mobile phones and/or potential derogations to be granted under Article 395 of the VAT directive should not prevent existing derogations in this respect to continue to apply in accordance with their existing conditions."

- 2. Council Directive concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures**  
5567/4/10 REV 4 FISC 6 UD 19 AGRIFIN 4 SOC 34  
+ REV 5 (ro)

The Council adopted the above directive (Legal basis: Articles 113 and 115 of the TFEU).

### **Statement by the Commission**

"The Commission declares that the formulation of Article 4(7) offers different options to Member States on how to best organize internally to guarantee an efficient communication with other Member States."

### **Statement by Austria**

"The Republic of Austria states that the expression "fees" in Article 2(3)(b) of the Council Directive concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures does not cover - irrespective of their classification - payments which citizens make to the state or its territorial or administrative subdivisions according to legal provisions without being entitled to a particular service in return."

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### **AGENDA ITEMS**

#### **3. Financial services: Directive on Alternative Investment Fund Managers**

- General approach  
7378/10 EF 23 ECOFIN 155 CODEC 190  
7377/10 EF 22 ECOFIN 154 CODEC 189

The item was withdrawn from the agenda.

#### **4. Taxation : VAT – Directive on invoicing**

- General approach  
7132/2/10 REV 2 FISC 23

The Council outcome of proceedings is set out in 7614/10 FISC 26.

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