



**COUNCIL OF
THE EUROPEAN UNION**

Brussels, 3 April 2012

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**Interinstitutional File:
2012/0026 (NLE)**

**FISC 45
OC 169**

"I/A" ITEM NOTE

from: General Secretariat

to: Coreper/Council

No. Cion doc.: 6812/12 FISC 27 - COM(2012) 63 final

Subject: Council Implementing Decision authorising Romania to apply measures derogating from Articles 26(1)(a) and 168 of Directive 2006/112/EC on the common system of value added tax

– *Adoption*

COMMON GUIDELINES

Consultation deadline: 24.04.2012

1. On 17 February 2012 the Commission transmitted to the Council the abovementioned proposal. This proposal aims to allow Romania to apply measures derogating from the VAT Directive in order to restrict the right of a taxable person to deduct VAT on expenditure related to certain motorised road vehicles when the vehicle is not used exclusively for business purposes.
2. At its meeting on 20 March 2012 the Working Party on Tax Questions agreed to the Commission proposal. The FR and MT delegations expressed parliamentary scrutiny reservations. Since then these reservations have been lifted.

3. The Permanent Representatives Committee could suggest that the Council adopt the abovementioned Implementing Decision as finalised by the legal/linguistic experts in doc. 7956/12 FISC 42 OC 149 as a "I/A" item on the agenda of a forthcoming meeting.
