



**COUNCIL OF
THE EUROPEAN UNION**

Brussels, 6 July 2012

12280/12

**Interinstitutional File:
2012/0093 (NLE)**

**FISC 101
OC 391**

"I/A" ITEM NOTE

from: General Secretariat

to: Coreper/Council

No. Cion doc.: 9337/12 FISC 61 - COM(2012) 185 final

Subject: Council Implementing Decision authorising Denmark to introduce a special measure derogating from Article 75 of Directive 2006/112/EC on the common system of value added tax

– *Adoption*

COMMON GUIDELINES

Consultation deadline: 19.07.2012

1. On 26 April 2012 the Commission transmitted to the Council the abovementioned proposal. This proposal aims to allow Denmark to introduce a special measure derogating from the VAT Directive as regards the accounting of the VAT on the private use of certain vehicles.
2. At its meeting on 27 June 2012 the Working Party on Tax Questions agreed to the Commission proposal. The FR, MT and UK delegations expressed parliamentary scrutiny reservations.

3. Once these reservations have been lifted, the Permanent Representatives Committee could suggest that the Council adopt the abovementioned Implementing Decision as finalised by the legal/linguistic experts in doc. 11987/12 FISC 95 OC 365 as a "I/A" item on the agenda of a forthcoming meeting.
