



**COUNCIL OF
THE EUROPEAN UNION**

Brussels, 19 September 2012

13642/12

**Interinstitutional File:
2012/0173 (NLE)**

**FISC 123
OC 484**

"I/A" ITEM NOTE

from: General Secretariat

to: Coreper/Council

No. Cion doc.: 12112/12 FISC 98 - COM(2012) 356 final

Subject: Council Implementing Decision authorising Hungary to introduce a special measure derogating from Article 193 of Directive 2006/112/EC on the common system of value added tax

– *Adoption*

COMMON GUIDELINES

Consultation deadline: 26.9.2012

1. On 29 June 2012 the Commission transmitted to the Council a proposal for a Council Implementing Decision authorising Hungary to introduce a measure derogating from Article 193 of the VAT Directive. The objective of this authorisation is to allow Hungary, for a period of two years, to designate as liable to VAT the taxable persons to whom certain supplies of agricultural goods are made.

2. At its meeting on 4 September 2012, the Working Party agreed to the draft Implementing Decision as set out in doc. 13419/12 FISC 120 OC 466. The RO delegation expressed a scrutiny reservation. Since then this reservation has been lifted. The UK delegation expressed a parliamentary scrutiny reservation.

3. Once the UK reservation has 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. 13419/12 FISC 120 OC 466, as an "A" item on the agenda of a forthcoming meeting.
