



**COUNCIL OF  
THE EUROPEAN UNION**

**Brussels, 20 September 2012**

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

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**13642/1/12  
REV 1**

**FISC 123  
OC 484**

**"I/A" ITEM NOTE**

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from: General Secretariat

to: Coreper/Council

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

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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**

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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 and the UK delegation expressed a parliamentary scrutiny reservation. 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. 13419/12 FISC 120 OC 466, as an "A" item on the agenda of a forthcoming meeting.

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