



**COUNCIL OF  
THE EUROPEAN UNION**

**Brussels, 24 September 2012**

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**Interinstitutional File:  
2012/0001 (NLE)**

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**13643/12  
ADD 1**

**FISC 124  
OC 485**

**ADDENDUM TO "I/A" ITEM NOTE**

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from: General Secretariat  
to: Coreper/Council

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No. Cion doc.: 5389/12 FISC 6 - COM(2012) 2 final

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Subject: Council Regulation amending Implementing Regulation (EU) No 282/2011 as regards the special schemes for non-established taxable persons supplying telecommunications services, broadcasting services or electronic services to non-taxable persons  
– *Adoption*  
**COMMON GUIDELINES**  
**Consultation deadline: 5.10.2012**

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**DRAFT STATEMENTS TO BE ENTERED IN THE COUNCIL MINUTES**

The Council will find below the statements to be entered in the Minutes of the session at which the Regulation will be adopted:

**1. Re Article 57c**

"The Council and the Commission agree that Article 192a in Council Directive 2006/112/EC has no effect on the rules for the special schemes for non-established taxable persons supplying telecommunications services, broadcasting services or electronic services to non-taxable persons."

**2. Re Article 58**

"For the purpose of the application of Article 58, the Council and the Commission agree that a Member State of consumption may request the exclusion of a taxable person from a special scheme, forwarding any information supporting the exclusion to the Member State of identification in accordance with Article 13 of Council Regulation (EU) No 904/2010.

For the purpose of the application of Article 58, the Council and the Commission agree that where a Member State of identification has received a request for exclusion of a taxable person from a special scheme, that Member State shall send a feedback to the requesting Member State of consumption under the conditions laid down in Article 16 of Council Regulation (EU) No 904/2010."

**3. Re Article 58b**

"The Council and the Commission agree that an evaluation of the implementation of Article 58b shall be carried out by the Commission no later than 1 January 2018 on the basis of detailed information provided by Member States."

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