



**COUNCIL OF
THE EUROPEAN UNION**

Brussels, 24 September 2012

13643/12

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

**FISC 124
OC 485**

"I/A" ITEM NOTE

from: General Secretariat
to: Coreper/Council

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

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

1. On 13 January 2012 the Commission transmitted to the Council the abovementioned proposal.
2. The Working Party on Tax Questions examined this proposal at several meetings during the Danish Presidency and the Cyprus Presidency. At its meeting on 24 July 2012 the Working Party agreed to a draft Implementing Regulation. The DE delegation expressed a general reservation. Since then this reservation has been lifted.

3. The Working Party of Legal/Linguistic Experts finalised, at its meeting on 19 September 2012, the text of the draft Regulation.
4. The Permanent Representatives Committee could suggest that the Council
 - adopt, as an "A" item, the abovementioned Implementing Regulation, as finalised by the Legal/Linguistic Experts in doc. 12596/12 FISC 109 OC 422;
 - enter the statements, set out in the Addendum to this Note, in the Minutes of the Council meeting at which the Regulation is adopted.
