



**COUNCIL OF
THE EUROPEAN UNION**

Brussels, 6 November 2012

**Interinstitutional File:
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REV 1**

**FISC 150
OC 591**

"I/A" ITEM NOTE

from: General Secretariat

to: Coreper/Council

No. Cion doc.: 13367/12 FISC 118 - COM(2012) 475 final

Subject: Council Implementing Decision amending Decision 2009/791/EC and
Implementing Decision 2009/1013/EU authorising Germany and Austria
respectively to continue to apply a measure derogating from Articles 168 and
168a of Directive 2006/112/EC on the common system of value added tax
– *Adoption*

COMMON GUIDELINES

Consultation deadline: 9.11.2012

1. On 31 August 2012 the Commission transmitted to the Council a proposal for a Council Implementing Decision amending Decisions 2009/791/EC and 2009/1013/EU authorising Germany and Austria respectively to continue to apply a measure derogating from Articles 168 and 168a of Directive 2006/112/EC on the common system of value added tax. The proposal aims at allowing the Federal Republic of Germany and the Republic of Austria to continue to apply a measure derogating from the provisions of Directive 2006/112/EC so as to exclude from the right of deduction the VAT borne on goods and services which are used by the taxable person for more than 90% for non-business purposes.

2. At its meeting on 15 October 2012, the Working Party agreed to the draft Implementing Decision as set out in doc. 14947/12 FISC 139 OC 561. The FR, MT and UK delegations expressed parliamentary scrutiny reservations. Since then the MT and UK reservations have been lifted.

 3. Once the FR 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. 14947/12 FISC 139 OC 561, as an "A" item on the agenda of a forthcoming meeting.
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