



**COUNCIL OF
THE EUROPEAN UNION**

Brussels, 6 November 2012

**Interinstitutional File:
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REV 1**

**FISC 149
OC 590**

"I/A" ITEM NOTE

from: General Secretariat

to: Coreper/Council

No. Cion doc.: 12941/12 FISC 112 - COM(2012) 409 final

Subject: Council Implementing Decision amending Implementing Decision 2010/99/EU authorising the Republic of Lithuania to extend the application of a measure derogating from Article 193 of Directive 2006/112/EC on the common system of value added tax

– *Adoption*

COMMON GUIDELINES

Consultation deadline: 9.11.2012

1. On 25 July 2012 the Commission transmitted to the Council a proposal for a Council Implementing Decision authorising the Republic of Lithuania to extend the application of a measure derogating from Article 193 of Directive 2006/112/EC on the common system of value added tax. This proposal aims at allowing Lithuania to continue to apply a measure derogating the Directive 2006/112/EC as regards the use of a reverse charge mechanism in case of supplies of timber and in case of supplies of goods and services by businesses under an insolvency or restructuring procedure subject to judicial oversight.

2. At its meeting on 15 October 2012, the Working Party agreed to the draft Implementing Decision as set out in doc. 14945/12 FISC 138 OC 560. The FR and MT delegations expressed parliamentary scrutiny reservations. Since then the MT reservation has 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. 14945/12 FISC 138 OC 560, as an "A" item on the agenda of a forthcoming meeting.
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