



**COUNCIL OF
THE EUROPEAN UNION**

Brussels, 26 November 2012

**Interinstitutional File:
2012/0272 (NLE)**

**16475/2/12
REV 2**

**FISC 172
OC 654**

"I/A" ITEM NOTE

from: General Secretariat

to: Coreper/Council

No. Cion doc.: 14560/12 FISC 135 - COM(2012) 567 final

Subject: Council Implementing Decision amending Decision 2009/790/EC authorising the Republic of Poland to apply a measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax

– *Adoption*

COMMON GUIDELINES

Consultation deadline: 30.11.2012

1. On 3 October 2012 the Commission transmitted to the Council a proposal for a Council Implementing Decision authorising Poland to continue to apply a derogating measure from the VAT Directive as regards a simplification measure for businesses with an annual turnover no higher than the equivalent in national currency of EUR 30.000 at the conversion rate on the day of its accession.

2. At its meeting on 6 November 2012, the Working Party agreed to the Commission proposal. The FR and MT delegations expressed parliamentary scrutiny reservations. 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. 15883/12 FISC 156 OC 627, as an "A" item on the agenda of a forthcoming meeting.
