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From:	General Secretariat of the Council
To:	Permanent Representatives Committee (Part 2)/Council
No. Cion doc.:	5087/17 FISC 1 - COM(2016) 833 final
Subject:	Draft COUNCIL IMPLEMENTING DECISION amending Implementing Decision 2013/677/EU authorising Luxembourg to introduce a special measure derogating from Article 285 of Directive 2006/112/EC on the common system of value added tax - Adoption

1. On 6 January 2017 the Commission transmitted to the Council the abovementioned proposal for a Council Implementing Decision. This proposal aims to authorise Luxembourg to continue to exempt from VAT taxable persons whose annual turnover is below a certain threshold and to increase this threshold from EUR 25 000 to EUR 30 000.
2. At its meeting on 20 January 2017 the Fiscal Counsellors/Attachés agreed to the draft Implementing Decision as set out in doc. 5087/17 FISC 1 with two amendments aimed at allowing a retroactive application to 1 January 2017.

3. The Permanent Representatives Committee is therefore invited to suggest that the Council:
- adopt the abovementioned Implementing Decision as finalised by the legal/linguistic experts in doc. 5470/17 FISC 21 ECOFIN 28 as an "A" item on the agenda of a forthcoming meeting;
 - agree on the publication of the abovementioned Implementing Decision in the Official Journal.
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