



Brussels, 17 February 2017
(OR. en)

Interinstitutional File:
2017/0006 (NLE)

5838/1/17
REV 1

FISC 30
ECOFIN 60

'I/A' ITEM NOTE

From: General Secretariat of the Council

To: Permanent Representatives Committee (Part 2)/Council

No. Cion doc.: 5208/17 FISC 7 - COM(2017) 2 final

Subject: Draft COUNCIL IMPLEMENTING DECISION authorising France to conclude an agreement with the Swiss Confederation concerning Basel-Mulhouse Airport that includes provisions derogating from Article 5 of Directive 2006/112/EC
- Adoption

1. On 10 January 2017 the Commission transmitted to the Council the abovementioned proposal for a Council Implementing Decision. This proposal aims to authorise France to conclude an agreement with the Swiss Confederation as regards the territorial application of the VAT system at the airport of Basel-Mulhouse, which would exclude the Swiss customs sector from the territorial scope of the VAT directive.
2. At its meeting on 20 January 2017 the Fiscal Counsellors/Attachés agreed to the draft Implementing Decision as set out in doc. 5208/17 FISC 7. The FR delegation expressed a parliamentary scrutiny reservation. Since then this reservation has been lifted.

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. 5472/17 FISC 22 ECOFIN 29 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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