



Council of the  
European Union

Brussels, 15 March 2017  
(OR. en)

---

---

**Interinstitutional File:**  
**2016/0406 (CNS)**

---

---

7120/17  
COR 1

FISC 62  
ECOFIN 188

**NOTE**

---

From: General Secretariat of the Council

To: Permanent Representatives Committee/Council

---

No. Cion doc.: 15817/16 FISC 241 IA 145

---

Subject: Proposal for a Council Directive amending Directive 2006/112/EC on the common system of value added tax as regards the temporary application of a generalised reverse charge mechanism in relation to supplies of goods and services above a certain threshold

– Orientation debate

---

Document ST 7120/17 INIT should not bear the distribution marking "LIMITE".