



Brussels, 21 April 2017
(OR. en)

8079/17

Interinstitutional File:
2017/0078 (NLE)

FISC 79
ECOFIN 275

'I/A' ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee (Part 2)/Council
No. Cion doc.:	8066/17 FISC 74 ECOFIN 269 - COM(2017) 169 final
Subject:	Proposal for a Council Implementing Decision authorising the Italian Republic to apply a special measure derogating from Articles 206 and 226 of Directive 2006/112/EC on the common system of value added tax – Adoption

1. On 7 April 2017, the Commission transmitted to the Council the abovementioned proposal. The aim is to fight against value added tax (VAT) fraud by continuing to allow Italy to derogate from the VAT directive's payment and invoicing requirements for supplies of goods and services made to public authorities, whilst broadening the scope of that derogation to supplies made to companies controlled by central and local public authorities and a list of companies listed on the stock exchange.
2. At the meeting of the Fiscal Attachés on 11 April 2017, the Italian delegation requested that a number of amendments are made to the text of the Commission proposal.
3. While there was no objection raised to the substance of this derogation and the amendments proposed by IT, some delegations¹ expressed scrutiny and/or parliamentary reserves. Since then, these reservations have all been lifted.

¹ DK, DE, FR, HU, PL.

4. The Permanent Representatives Committee is invited to suggest that the Council
- adopt the abovementioned Implementing Decision, as finalised by the legal/linguistic experts and set out in doc. 8078/17 FISC 78 ECOFIN 274, as an "A" item on the agenda of a forthcoming meeting, and
 - agree on the publication of the abovementioned Implementing Decision in the Official Journal.
-