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**FISC 229**  
**ECOFIN 846**

**'I/A' ITEM NOTE**

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From:	General Secretariat of the Council
To:	Permanent Representatives Committee (Part 2)/Council
No. Cion doc.:	12824/17 FISC 208 - COM(2017) 561 final
Subject:	Draft Council Implementing Decision authorising the Kingdom of the Netherlands to introduce a special measure derogating from Article 193 of Directive 2006/112/EC on the common system of value added tax – Adoption

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1. On 3 October 2017 the Commission transmitted to the Council the abovementioned proposal for a Council Implementing Decision. This proposal aims at allowing the Netherlands to apply the reverse charge mechanism to domestic supplies of telecommunication services in order to fight against VAT fraud in this sector.
2. At its meeting on 5 October 2017 the Working Party on Tax Questions agreed to the draft Implementing Decision as set out in doc. 12824/17 FISC 208. The DK, FR and UK delegations expressed parliamentary scrutiny reservations, which since then have 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. 12968/17 FISC 217 ECOFIN 798 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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