



**COUNCIL OF
THE EUROPEAN UNION**

**Brussels, 30 October 2013
(OR. en)**

15279/13

**Interinstitutional File:
2013/0284 (NLE)**

FISC 199

"I/A" ITEM NOTE

From: General Secretariat of the Council
To: Permanent Representatives Committee/Council

Subject: Council Implementing Decision authorising the Republic of Romania to continue to apply a special measure derogating from Article 193 of Directive 2006/112/EC on the common system of value added tax
- Adoption

1. On 12 August 2013 the Commission transmitted to the Council a proposal for a Council Implementing Decision authorising the Republic of Romania to continue to apply a special measure derogating from Article 193 of Directive 2006/112/EC on the common system of value added tax. This proposal aims to authorise Romania to continue to apply a derogating measure from Directive 2006/112/EC as regards the application of a reverse charge mechanism to supplies of wood products.
2. At its meeting on 17 October 2013, the Working Party agreed to the Commission proposal. The FR delegation expressed a parliamentary scrutiny reservation. Since then this reservation has been lifted.

3. The Permanent Representatives Committee could suggest that the Council adopt the abovementioned Implementing Decision as finalised by the Legal/Linguistic Experts in doc. 15127/13 FISC 189, as an "A" item on the agenda of a forthcoming meeting.
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