



**COUNCIL OF  
THE EUROPEAN UNION**

**Brussels, 30 October 2013  
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**FISC 200**

**"I/A" ITEM NOTE**

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

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Subject: Council Implementing Decision authorising Luxembourg to introduce a special measure derogating from Article 285 of Directive 2006/112/EC on the common system of value added tax  
- Adoption

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1. On 29 August 2013 the Commission transmitted to the Council a proposal for a Council Implementing Decision authorising Luxembourg to introduce a special measure derogating from Article 285 of Directive 2006/112/EC on the common system of value added tax. This proposal aims to authorise Luxembourg to apply a simplification measure derogating from Article 285 of Directive 2006/112/EC so as to allow for the exemption from VAT of taxable persons with an annual turnover no higher than EUR 25 000. Taxable persons may still opt for the normal VAT arrangements.

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. 15128/13 FISC 190, as an "A" item on the agenda of a forthcoming meeting.
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