



**COUNCIL OF
THE EUROPEAN UNION**

**Brussels, 30 October 2013
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15283/13

**Interinstitutional File:
2013/0283 (NLE)**

FISC 203

"I/A" ITEM NOTE

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

Subject: Council Implementing Decision authorising the Kingdom of Denmark and the Kingdom of Sweden to extend the application of a special measure derogating from Articles 168, 169, 170 and 171 of Directive 2006/112/EC on the common system of value added tax
- Adoption

1. On 9 August 2013 the Commission transmitted to the Council a proposal for a Council Implementing Decision authorising the Kingdom of Denmark and the Kingdom of Sweden to extend the application of a special measure derogating from Articles 168, 169, 170 and 171 of Directive 2006/112/EC on the common system of value added tax. This proposal aims to extend the application of a special procedure for the recovery of VAT on tolls paid for the use of the Öresund fixed link between the two countries, enabling taxpayers to recover VAT from a single administration.

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. 15131/13 FISC 193, as an "A" item on the agenda of a forthcoming meeting.
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