



**COUNCIL OF
THE EUROPEAN UNION**

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

15284/13

**Interinstitutional File:
2013/0312 (NLE)**

FISC 204

"I/A" ITEM NOTE

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

Subject: Council Implementing Decision amending Decision 2007/884/EC authorising the United Kingdom to continue to apply a measure derogating from Articles 26(1)(a), 168 and 169 of Directive 2006/112/EC on the common system of value added tax
- Adoption

1. On 17 September 2013 the Commission transmitted to the Council a proposal for a Council Implementing Decision amending Decision 2007/884/EC authorising the United Kingdom to continue to apply a measure derogating from Articles 26(1)(a), 168 and 169 of Directive 2006/112/EC on the common system of value added tax. This proposal aims to authorise the United Kingdom to continue to apply a derogation measure concerning the right of deduction of VAT borne on the hire or lease of motor cars also used for private purposes and granted, for the last time, by Council Decision 2011/37/EU.

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. 15132/13 FISC 194, as an "A" item on the agenda of a forthcoming meeting.
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