



**COUNCIL OF
THE EUROPEAN UNION**

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

15281/13

**Interinstitutional File:
2013/0299 (NLE)**

FISC 201

"I/A" ITEM NOTE

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

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

1. On 30 August 2013 the Commission transmitted to the Council a proposal for a Council Implementing Decision authorising the Italian Republic to continue to apply 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 the Italian Republic to continue to apply a derogating measure from Directive 2006/112/EC as regards the introduction of a simplification measure for businesses with an annual turnover no higher than a certain threshold, and to increase that threshold to EUR 65 000.

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. 15129/13 FISC 191, as an "A" item on the agenda of a forthcoming meeting.
-