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**Interinstitutional File:**  
**2014/0352 (NLE)**

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**FISC 3**  
**ECOFIN 30**

**"I/A" ITEM NOTE**

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From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
No. Cion doc.:	16989/14 FISC 236
Subject:	Council Implementing Decision extending the period of validity of Implementing Decision 2012/232/EU authorising Romania to apply measures derogating from Article 26(1)(a) and Article 168 of Directive 2006/112/EC on the common system of value added tax - Adoption

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1. On 16 December 2014 the Commission transmitted to the Council the abovementioned proposal for a Council Implementing Decision.
2. This proposal aims to extend the validity of a derogating measure that limits to 50 % the right to deduct the VAT as regards purchase, intra-EU acquisition, importation, hire and lease of motorised road vehicles, and VAT on expenditure related to such vehicles (including fuel), when the vehicles are not used exclusively for business purposes. In order to ensure the uninterrupted application of the derogating measure, which expired end December 2014, the Decision applies (retroactively) from 1 January 2015.
3. At its meeting on 17 December 2014 the Fiscal Counsellors/Attachés agreed to the draft Implementing Decision as set out in doc. 16989/14 FISC 236. The DK, FR and UK delegations expressed parliamentary scrutiny reservations. Since then these reservations have been lifted.

4. The Permanent Representatives Committee could therefore suggest that the Council adopt the abovementioned Implementing Decision as finalised by the legal/linguistic experts in doc. 17081/14 FISC 239 ECOFIN 1211 as an "A" item on the agenda of a forthcoming meeting.
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