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"I/A" ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
No. Cion doc.:	7910/15 FISC 32 - COM(2015) 148 final
Subject:	Draft Council Implementing Decision authorising Denmark to introduce a special measure derogating from Article 75 of Directive 2006/112/EC on the common system of value added tax - Adoption

1. On 13 April 2015 the Commission transmitted to the Council the abovementioned proposal for a Council Implementing Decision, which aims at authorising Denmark to introduce a special measure derogating from Article 75 of Directive 2006/112/EC. In order to simplify VAT collection and combat tax evasion, Denmark would be permitted to introduce a flat-rate scheme for the private use of light goods vehicles with a maximum authorised weight of three tonnes which have been registered solely for business use.
2. There were no objections raised against this derogation at the meeting of the Working Party on Tax Questions on 13 May 2015. The FR delegation expressed a parliamentary scrutiny reservation. Since then this reservation has been lifted.
3. The Permanent Representatives Committee is invited to suggest that the Council adopt the abovementioned Implementing Decision as finalised by the legal/linguistic experts and set out in doc. 8735/15 FISC 43 ECOFIN 320 as an "A" item on the agenda of a forthcoming meeting.