



Brussels, 16 October 2015  
(OR. en)

12349/15

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**Interinstitutional File:**  
**2015/0185 (NLE)**

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**FISC 117**  
**ECOFIN 727**

**"I/A" ITEM NOTE**

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| From:          | General Secretariat of the Council   |
| To:            | Permanent Representatives Committee/Council  |
| No. Cion doc.: | 11734/15 FISC 104 - COM(2015) 416 final  |
| Subject:       | Draft Council Implementing Decision amending Implementing Decision 2013/54/EU authorising the Republic of Slovenia to introduce a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax<br>- Adoption |

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1. On 3 September 2015 the Commission transmitted to the Council the abovementioned proposal to amend Council Implementing Decision 2013/54/EU<sup>1</sup> by prolonging till 31 December 2018 the authorisation to Slovenia, by way of derogation from point 15 of Article 287 of Directive 2006/112/EC, to exempt from VAT taxable persons whose annual turnover is no higher than EUR 50 000.
2. There were no objections raised against the substance of this derogation at the meeting of the Working Party on Tax Questions on 18 September 2015.<sup>2</sup>
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. 12333/15 FISC 115 ECOFIN 723 as an "A" item on the agenda of a forthcoming meeting.

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<sup>1</sup> Council Implementing Decision 2013/54/EU of 22 January 2013 authorising the Republic of Slovenia to introduce a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax (OJ L 22, 25.1.2013, p. 15).

<sup>2</sup> The FR delegation has entered a parliamentary scrutiny reservation, which should be lifted before the Council adopts this Implementing Decision.