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**FISC 111**  
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**'I/A' ITEM NOTE**

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From:	General Secretariat of the Council
To:	Permanent Representatives Committee (Part 2)/Council
No. Cion doc.:	6058/18 FISC 53 ECOFIN 97 - COM(2018) 58 final
Subject:	Proposal for a COUNCIL IMPLEMENTING DECISION authorising Hungary to apply a special measure derogating from Article 193 of Council Directive 2006/112/EC on the common system of value added tax - Adoption

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1. On 9 February 2018 the Commission transmitted to the Council a proposal for the abovementioned Council Implementing Decision. This proposal aims at allowing Hungary to provide that the person liable for the payment of the VAT is the taxable person to whom supplies of staff, engaged in activities other than those covered by point (a) of Article 199(1) of Directive 2006/112/EC, are made.
2. On 13 February 2018, at the meeting of the Working Party on Tax Questions - Indirect taxation (VAT), the Commission presented the proposal as set out in doc. 6058/18. On 23 February 2018, following a silence procedure, delegations agreed to the text of the proposal, as amended by a change in Recital 8 and by the addition of a new recital as well as a change in Article 2 with a view to having the Implementing Decision applicable from 1 January 2018

3. The Permanent Representatives Committee is therefore invited to suggest that the Council:
- adopt the abovementioned Implementing Decision as finalised by the legal/linguistic experts in doc. 6571 /18 FISC 77 ECOFIN 181 as an "A" item on the agenda of a forthcoming meeting;
  - agree on the publication of the abovementioned Implementing Decision in the Official Journal.
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