



Council of the
European Union

Brussels, 5 April 2018
(OR. en)

Interinstitutional File:
2018/0021 (NLE)

6266/18
COR 1

FISC 72
ECOFIN 127

LEGISLATIVE ACTS AND OTHER INSTRUMENTS

Subject: COUNCIL IMPLEMENTING DECISION authorising the Italian Republic to introduce a special measure derogating from Articles 218 and 232 of Directive 2006/112/EC on the common system of value added tax

(1) On page 2, recital (1):

For:

"(1) (...) and to channel the invoices through the system 'Sistema de Interscambio' ('the SdI') managed by the Italian Revenue Agency.",

read:

"(1) (...) and to channel the invoices through the system 'Sistema di Interscambio' ('the SdI') managed by the Italian Revenue Agency.".

(2) On page 3, recital (5):

For:

"(5) Italy submits that the groundwork has already been laid for the introduction of mandatory electronic invoicing on the basis of the optional use of the existing Sdi system, (...)",

read:

"(5) Italy submits that the groundwork has already been laid for the introduction of mandatory electronic invoicing on the basis of the optional use of the existing SdI system, (...)".
