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From:	General Secretariat of the Council
To:	Permanent Representatives Committee (Part 2)/Council
No. Cion doc.:	7184/18 FISC 134 ECOFIN 245 - COM(2018) 126 final
Subject:	Draft Council Implementing Decision authorising Hungary to introduce a special measure derogating from Article 193 of Directive 2006/112/EC on the common system of value added tax – Adoption

1. On 14 March 2018 the Commission transmitted to the Council a proposal for the abovementioned Council Implementing Decision. This proposal aims at authorising Hungary to provide that, by way of derogation from Article 193 of Directive 2006/112/EC, the person liable for payment of VAT is the taxable person to whom certain specific supplies are made by a taxable person subject to liquidation.
2. At its meeting on 13 April 2018 the Working Party on Tax Questions - Indirect taxation (VAT) agreed to the draft Implementing Decision as set out in doc. 7184/18.
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. 8045/18 FISC 172 ECOFIN 325 as an "A" item on the agenda of a forthcoming meeting;
 - agree on the publication of the abovementioned Implementing Decision in the Official Journal.