Council of the European Union

Brussels, 16 March 2023
(OR. en)

6720/23
COR 1

Interinstitutional File:
2023/0040(NLE)

FISC 35
ECOFIN 179

LEGISLATIVE ACTS AND OTHER INSTRUMENTS

Subject:	COUNCIL IMPLEMENTING DECISION authorising the Italian Republic to apply a special measure derogating from Article 285 of Directive 2006/112/EC on the common system of value added tax and repealing Implementing Decision (EU) 2020/647

1. On page 2, in recital (4):

For:

‘(4) The special measure is in line with Council Directive (EU) 2020/285[1], which seeks to reduce the compliance buden of small enterprises and avoid distortions of competition in the internal market.

---

[1] Council Directive (EU) 2020/285 of 18 February 2020 amending Directive 2006/112/EC on the common system of value added tax as regards the special scheme for small enterprises and Regulation (EU) No 904/2010 as regards the administrative cooperation and exchange of information for the purpose of monitoring the correct application of the special scheme for small enterprises (OJ L 62, 2.3.2020, p. 13).’,

read:

‘(4) The special measure is in line with Council Directive (EU) 2020/285[1], which seeks to reduce the compliance burden of small enterprises and avoid distortions of competition in the internal market.

---

[1] Council Directive (EU) 2020/285 of 18 February 2020 amending Directive 2006/112/EC on the common system of value added tax as regards the special scheme for small enterprises and Regulation (EU) No 904/2010 as regards the administrative cooperation and exchange of information for the purpose of monitoring the correct application of the special scheme for small enterprises (OJ L 62, 2.3.2020, p. 13).’.

2. On page 3, in recital (7):

For:

‘(7) Following the entry into force of Council Regulation (EU, Euratom) 2021/769[1], there is to be no compensation calculation carried out by Italy with regard to the VAT-based own resource statement for the financial year 2023 onwards.

---

[1] Council Regulation (EU, Euratom) 2021/769 of 30 April 2021 amending Regulation (EEC, Euratom) No 1553/89 on the definitive uniform arrangements for the collection of own resources accruing from value added tax (OJ L 165, 11.5.2021, p. 9).’,

read:

(7) Following the entry into force of Council Regulation (EU, Euratom) 2021/769[1], there is to be no compensation calculation carried out by Italy with regard to the VAT-based own resource statement for the financial year 2021 onwards.

---

[1] Council Regulation (EU, Euratom) 2021/769 of 30 April 2021 amending Regulation (EEC, Euratom) No 1553/89 on the definitive uniform arrangements for the collection of own resources accruing from value added tax (OJ L 165, 11.5.2021, p. 9).’.