Council of the European Union

Brussels, 21 September 2018
(OR. en)

11932/18

Interinstitutional File:
2018/0314(NLE)

FISC 343
ECOFIN 804

'I/A' ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
No. Cion doc.:	11661/18 FISC 332 ECOFIN 784 - COM(2018) 599 final
Subject:	Draft COUNCIL IMPLEMENTING DECISION authorising Hungary to introduce a measure derogating from point (a) of Article 26(1) and Articles 168 and 168a of Directive 2006/112/EC on the common system of value added tax – Adoption

1. On 21 August 2018 the Commission transmitted to the Council the abovementioned proposal.

2. There were no objections raised against the substance of this derogation at the meeting of the Working Party on Tax Questions on 4 September 2018.

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. 11895/18 FISC 339 ECOFIN 799 as an "A" item on the agenda of a forthcoming meeting, and
   – agree on the publication of the abovementioned Implementing Decision in the Official Journal.