Council of the European Union

Brussels, 22 September 2021
(OR. en)

12108/21

Interinstitutional File:
2021/0274(NLE)

FISC 151
ECOFIN 873

'I/A' ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee (Part 2)/Council
No. Cion doc.:	11306/21 - COM(2021) 482 final
Subject:	Proposal for a Council Implementing Decision amending Implementing Decision (EU) 2018/1493 authorising Hungary to introduce a special 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 19 August 2021 the Council received the Commission proposal[1] on the abovementioned subject.

2. There were no objections raised against the substance of this derogation within the Working Party on Tax Questions (Indirect Taxation).

3. In view of the above, 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 document 11621/21 as an "A" item on the agenda of a forthcoming meeting;
   - agree on the publication of the abovementioned Implementing Decision in the Official Journal.

[1] Doc. 11306/21.