



## EXAMPLE 10

**COUNCIL OF  
THE EUROPEAN UNION**

**Brussels, 14 October 2010**

**14710/10**

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### NOTE

From:	General Secretariat
To:	Council
Subject:	Proposal for a Council Implementing Decision authorising Germany, Italy and Austria to introduce a special measure derogating from Article 193 of Directive 2006/112/EC and amending Decision 2007/250/EC to extend the period of validity of the authorisation granted to the United Kingdom - Political agreement

1. On 16 March 2010 the Council adopted the Directive amending Directive 2006/112/EC on the common system of value added tax, as regards an optional and temporary application of the reverse charge mechanism to greenhouse gas emission allowances. The Council also entered in its minutes the statement set out in 6606/10 FISC 16 ADD 1.
2. As a follow up to this statement, the Commission transmitted to the Council on 26 April 2010 a proposal for a Council Implementing Decision authorising Germany, Italy and Austria to apply a reverse charge mechanism for domestic supplies of certain electronic devices and their components and extending the period of validity of the authorisation granted to the United Kingdom.

3. At the meeting of the Permanent Representatives Committee on 6 October 2010, delegations could agree to the Presidency compromise text on the Implementing Decision (in Annex I) and the draft statement (in Annex II) with the exception of the **DELETED** delegation which maintained its reservation on the duration, the scope and the justification of the derogation.
4. The Council is invited to come to a political agreement on the Council Implementing Decision with a view to:
- transmitting it to the Council for formal adoption, after finalisation by the legal linguistic experts, as an "A" item on the agenda;
  - entering the statement, as set out in Annex II to this note, in the minutes of the Council meeting at which the Implementing Decision is adopted.
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