



Council of the
European Union

Brussels, 26 September 2018
(OR. en)

Interinstitutional Files:
2017/0251(CNS)
2017/0249(NLE)
2017/0248(CNS)

12257/18
COR 1

LIMITE

FISC 371
ECOFIN 831

NOTE

From: Presidency

To: Permanent Representatives Committee/Council

No. Cion doc.: 12882/17 FISC 213 ECOFIN 788 IA 151 - COM(2017) 569 final
12881/17 FISC 212 ECOFIN 787 IA 150 - COM(2017) 568 final
12880/17 FISC 211 ECOFIN 786 IA 149 - COM(2017) 567 final

Subject:

- Proposal for a Council Directive amending Directive 2006/112/EC as regards harmonising and simplifying certain rules in the value added tax system and introducing the definitive system for the taxation of trade between Member States
- Proposal for a Council Implementing Regulation amending Implementing Regulation (EU) No 282/2011 as regards certain exemptions for intra-Community transactions
- Proposal for a Council Regulation amending Regulation (EU) No 904/2010 as regards the certified taxable person
- = General approach

Annex II of doc. 12257/18 FISC 371 ECOFIN 831 shall read as follows:

DRAFT STATEMENT BY THE COMMISSION AND THE COUNCIL

"The Commission and the Council are aware of a certain divergence in the VAT treatment of independent groups of persons that pool their services and share costs between their members. The Council and the Commission recognize the need to clarify such VAT rules on independent groups of persons.

The Commission will analyse this matter in detail in a study to be launched shortly with a view, subject to its right of initiative, to a possible proposal."
