



**COUNCIL OF  
THE EUROPEAN UNION**

**Brussels, 8 January 2010**

**17442/1/09  
REV 1**

**FISC 186**

**"I/A" ITEM NOTE**

---

from : General Secretariat

to : Coreper/Council

No. Cion prop. : 16705/09 FISC 178 - COM(2009) 641 final

---

Subject : Council Implementing Decision authorising the Portuguese Republic to apply a measure derogating from Articles 168, 193 and 250 of Council Directive 2006/112/EC on the common system of value added tax

---

1. On 25 November 2009 the Commission forwarded to the Council a proposal for a Council Decision authorising the Portuguese Republic to apply a measure derogating from Articles 168, 193 and 250 of Council Directive 2006/112/EC on the common system of value added tax. The proposal is intended to allow Portugal to apply a special measure in order to maintain and amend a special scheme in the doorstep sales sector.
2. At its meeting on 9 December 2009, the Working Party on Tax Questions agreed to the proposal. The FR, PL and UK delegations expressed parliamentary scrutiny reservations. Since then these reservations have been lifted.
3. The Permanent Representatives Committee could suggest that the Council adopt, as an "A" item at a forthcoming meeting, the Implementing Decision set out in 17429/09 FISC 185 after finalisation by the legal/linguistic experts.