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► **B**

**COUNCIL IMPLEMENTING DECISION**

**of 22 January 2013**

**authorising the Kingdom of Belgium to introduce a special measure derogating from Article 285 of Directive 2006/112/EC on the common system of value added tax**

(2013/53/EU)

(OJ L 22, 25.1.2013, p. 13)

Amended by:

		Official Journal		
		No	page	date
► <b><u>M1</u></b>	Council Implementing Decision (EU) 2015/2348 of 10 December 2015	L 330	51	16.12.2015
► <b><u>M2</u></b>	Council Implementing Decision (EU) 2018/2077 of 20 December 2018	L 331	222	28.12.2018

**▼ B****COUNCIL IMPLEMENTING DECISION****of 22 January 2013****authorising the Kingdom of Belgium to introduce a special measure  
derogating from Article 285 of Directive 2006/112/EC on the  
common system of value added tax****(2013/53/EU)***Article 1*

By way of derogation from Article 285 of Directive 2006/112/EC, the Kingdom of Belgium is authorised to exempt from VAT taxable persons whose annual turnover is no higher than EUR 25 000.

The Kingdom of Belgium may raise that ceiling in order to maintain the value of the exemption in real terms.

**▼ M2***Article 2*

This Decision shall apply from 1 January 2013 until the earlier of the following two dates:

- (a) 31 December 2021;
- (b) the date from which Member States are to apply any national provisions that they are required to adopt in the event that a directive is adopted amending Articles 281 to 294 of Directive 2006/112/EC governing the special scheme for small enterprises.

**▼ B***Article 3*

This Decision is addressed to the Kingdom of Belgium.