

This text is meant purely as a documentation tool and has no legal effect. The Union's institutions do not assume any liability for its contents. The authentic versions of the relevant acts, including their preambles, are those published in the Official Journal of the European Union and available in EUR-Lex. Those official texts are directly accessible through the links embedded in this document

► **B**

COUNCIL IMPLEMENTING DECISION

of 15 November 2013

authorising Romania to continue to apply a special measure derogating from Article 193 of Directive 2006/112/EC on the common system of value added tax

(2013/676/EU)

(OJ L 316, 27.11.2013, p. 31)

Amended by:

		Official Journal		
		No	page	date
► <u>M1</u>	Council Implementing Decision (EU) 2016/1206 of 18 July 2016	L 198	47	23.7.2016

**COUNCIL IMPLEMENTING DECISION****of 15 November 2013****authorising Romania to continue to apply a special measure
derogating from Article 193 of Directive 2006/112/EC on the
common system of value added tax****(2013/676/EU)***Article 1*

By way of derogation from Article 193 of Directive 2006/112/EC, Romania is hereby authorised until ►**M1** 31 December 2019 ◄ to designate the taxable person to whom the supplies of goods or services referred to in Article 2 of this Decision are made as the person liable for the payment of the tax.

Article 2

The derogation provided for in Article 1 shall apply to supplies of wood products by taxable persons including standing timber, round or cleft working wood, fuel wood, timber products, as well as square edged or chipped wood and wood in the rough, processed or semi-manufactured wood.

Article 3

Any request for the extension of the measure provided for in this Decision shall be submitted to the Commission no later than ►**M1** 1 April 2019 ◄, and shall be accompanied by a report which includes an assessment of the efficiency of the measure and an evaluation of the risk of fraud in the wood sector.

Article 4

This Decision is addressed to Romania.