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**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
► <b><u>M1</u></b>	Council Implementing Decision (EU) 2016/1206 of 18 July 2016	L 198	47	23.7.2016
► <b><u>M2</u></b>	Council Implementing Decision (EU) 2019/1593 of 24 September 2019	L 248	69	27.9.2019

▼ B

**COUNCIL IMPLEMENTING DECISION**

**of 15 November 2013**

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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 ►**M2** 31 December 2022 ◀ 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.

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*Article 4*

This Decision is addressed to Romania.