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COUNCIL IMPLEMENTING DECISION

of 15 November 2013

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

(2013/677/EU)

(OJ L 316, 27.11.2013, p. 33)

Amended by:

| | | Official Journal | | |
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| ► M1 | Council Implementing Decision (EU) 2017/319 of 21 February 2017 | L 47 | 7 | 24.2.2017 |

▼ B

COUNCIL IMPLEMENTING DECISION

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▼ M1

Article 1

By way of derogation from Article 285 of Directive 2006/112/EC, Luxembourg is authorised to exempt from VAT taxable persons whose annual turnover is no higher than EUR 30 000.

Article 2

This Decision shall take effect on the date of its notification.

This Decision shall apply from 1 January 2017 until 31 December 2019, or until the entry into force of a directive amending Articles 281 to 294 of Directive 2006/112/EC on a special scheme for small enterprises, whichever is the earlier.

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Article 3

This Decision is addressed to the Grand Duchy of Luxembourg.