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► **B**

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		
		No	page	date
► <u>M1</u>	Council Implementing Decision (EU) 2017/319 of 21 February 2017	L 47	7	24.2.2017
► <u>M2</u>	Council Implementing Decision (EU) 2019/2210 of 19 December 2019	L 332	155	23.12.2019

▼ B

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)

▼ M2

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 35 000.

Article 2

This Decision shall apply until the earlier of the following two dates:

- (a) 31 December 2022;
- (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 on a special scheme for small enterprises.

▼ B

Article 3

This Decision is addressed to the Grand Duchy of Luxembourg.