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COUNCIL IMPLEMENTING DECISION

of 15 November 2013

authorising the Kingdom of Denmark and the Kingdom of Sweden to extend the application of a special measure derogating from Articles 168, 169, 170 and 171 of Directive 2006/112/EC on the common system of value added tax

(2013/680/EU)

(OJ L 316, 27.11.2013, p. 39)

Amended by:

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(2013/680/EU)

Article 1

By way of derogation from Articles 168, 169, 170 and 171 of Directive 2006/112/EC, Sweden and Denmark are hereby authorised to apply the following procedure for the recovery of VAT on tolls paid for the use of the Öresund fixed link between the two countries:

- (a) taxable persons established in Denmark may exercise their right to deduct the VAT paid when using the part of the link located on Swedish territory by entering it in the periodic returns to be lodged in Denmark;
- (b) taxable persons established in Sweden may exercise their right to deduct the VAT paid when using the part of the link located on Danish territory by entering it in the periodic returns to be lodged in Sweden;
- (c) taxable persons who are not established in either of the above Member States must apply to the Swedish authorities to obtain refunds of the VAT on tolls, including that paid for using the section of the link located on Danish territory, under the procedure laid down in Council Directive 2008/9/EC ⁽¹⁾ or Council Directive 86/560/EEC ⁽²⁾.

Article 2

This Decision shall apply from 1 January 2014 until ►**M1** 31 December 2027 ◀.

Article 3

This Decision is addressed to the Kingdom of Denmark and to the Kingdom of Sweden.

⁽¹⁾ Council Directive 2008/9/EC of 12 February 2008 laying down detailed rules for the refund of value added tax, provided for in Directive 2006/112/EC, to taxable persons not established in the Member State of refund but established in another Member State (OJ L 44, 20.2.2008, p. 23).

⁽²⁾ Thirteenth Council Directive 86/560/EEC of 17 November 1986 on the harmonization of the laws of the Member States relating to turnover taxes — Arrangements for the refund of value added tax to taxable persons not established in Community territory (OJ L 326, 21.11.1986, p. 40).