

VAT DEROGATIONS SCHEDULE - INTRODUCTION

This indicative document lists the extant authorisations given to EU Member States to introduce **special measures derogating** from the normal VAT rules in accordance with **art. 395** of Directive **2006/112/EC**. These authorisations are given for the purpose of allowing Member States to simplify the procedures for charging VAT or for the purpose of preventing certain types of tax evasion or avoidance. Nevertheless, Member States are not obliged to apply the derogations for which they have received authorisation.

The list was drawn up by the European Commission, taking into account contributions received from Member States. It covers authorisations which are in force as at **1 January 2018**. Authorisations which have expired, as well as those which Member States have confirmed to be no longer exercised, have been excluded.

The European Commission cannot be held responsible for any inaccuracies contained in this document. If you notice such inaccuracies, please contact Zeger.De-Meester@ec.europa.eu.

IMPORTANT NOTE: The VAT Directive 2006/112/EC entered into force on 1st January 2007 and replaced the 6th Directive (Dir 77/388/EC). Where a derogation was granted when the 6th Directive was still in force, the Heading "Directive Provisions" contains the references to the appropriate 6th Directive Article as it was the relevant legislation at the time. These derogations are marked with an asterisk (*) after the article reference.

A table of correspondence is included in Directive 2006/112/EC.

References under "Legal Base" to Article 27(5) are references to Article 27(5) of the 6th Directive.

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Austria	Article 17*	Exclusion from the right to deduct of VAT charged on expenditure in respect of goods and services in cases where private/non business use of those goods and services accounts for more than 90 % of their total use.	Council Decision 2004/866/EC OJ L371	31.12.2009	2004/866/EC
	Article 168		Extension Council Implementing Decision 2009/1013/EU OJ L 348	31.12.2012	2009/1013/EU
	Articles 168 and 168a		Extension Council Implementing Decision 2012/705/EU OJ L 319	Date from which Member States shall or may apply Union rules governing restrictions on a taxable person's right of deduction adopted by the Council after this Decision takes effect, 31.12.2015 at the latest	2012/705/EU
		Any request for extension shall be submitted by 31 March 2018 and shall be accompanied by a report	Extension Council Implementing Decision 2015/2428//EU OJ L 334	31.12.2018	2015/2428/EU
Belgium (1)	Article 4 (1)* Article 10 (2)* Article 10 (2)* Article 10 (2)* Article 10 (3)* Article 10 (2)*	Non-payment of tax at the stage in question (a) door-to-door distributors of printed matter, press correspondents (b) recuperable material (not subject to tax) (c) compensation for flower orders (d) associations representing authors and composers - payment of tax by associations, the preceding author/association stage escaping tax (e) sea fishing: non-taxation of the importation of fish landed by fishing vessels and intended for sale (f) precious stones and pearls: exemption, with entitlement to deduct, of supplies to dealers in such items	Article 27 (5) Article 27 (5)		

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Belgium (2)	Article 10 (2)* Article 10 (2)* Article 10 (2) or 28 (2)*	(g) special arrangements applied to sales by subsidiaries (h) temporary workers: exemption of their services, subject to certain conditions (i) suspension of tax for supplies of commercial inland waterway vessels and related services and for travel agents' commission on sales of international railway tickets			
Belgium	Article 10 (2) and 11	Payment of tax at a preceding stage (a) collection of VAT on manufactured tobacco (b) door-to-door sales	Article 27 (5)		
Belgium	Article 11 (A) (1) (a)*	Minimum taxable amount: (a) new, second-hand and company cars: special arrangements for spare parts (b) buildings and building work	Article 27 (5)		
Belgium	Article 11 (A) (1) (a)*	No revision of taxable amount in the event of loss of discount entitlement	Article 27 (5)		
Belgium	Article 11 (C) (3), first indent*	No revision of taxable amount in the event of non-returned packing	Article 27 (5)		
Belgium	Article 11 (A) (1) (a)*	Tax paid on a flat-rate basis: - commission paid by organizers of betting on sports	Article 27 (5)		
Belgium	Article 11 (B)*	No revision, within certain limits, where the tax on importation is insufficient	Article 27 (5)		
Belgium	Article 21*	Payment of VAT due in respect of a given transaction at the time of another taxed transaction. Calculation of this VAT on a flat-rate basis. Arrangements applicable to the monitoring of the quality and conformity of medicines, dietary products, cosmetics and personal hygiene products	Article 27 (5)		
Belgium	Article 21 (1) and 22 (3) (a)*	Issue of invoice and payment of tax by the customer instead of the supplier	Article 27 (5)		
Belgium	Article 21*	Transfer of the obligation to pay VAT to the contractor stage in the building industry	Unpublished Decision		

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Belgium	Article 22 (4) and 21	Other special arrangements for payment of tax: (a) sale of entry tickets (b) arrangements for bookmakers (c) payment of tax by means of tax stamps (brokers, painters, etc.)	Article 27 (5)		
Belgium	Article 26 (2)*	Flat-rate fixing of travel agents' profit margins	Unpublished decision		
Belgium	Article 285	Authorisation to exempt from VAT taxable persons whose annual turnover is no higher than EUR 25.000. This ceiling may be raised in order to maintain the value of the exemption in real terms	Council Implementing Decision 2013/53/EU OJ L22 Extension Council Implementing Decision 2015/2348/EU OJ L 330	Until the date of entry into force of a Directive amending the amounts of the annual turnover ceilings, 31 December 2015 at the latest 31.12.2018	2013/53/EU 2015/2348/EU
Bulgaria	Article 5	Authorisation to apply the following derogations with respect to the border bridge over the river Danube between Vidin (Bulgaria) and Calafat (Romania): * to determine the place of taxable transactions regarding the maintenance or the repair, the territorial boundary shall be considered as being situated in the middle of the bridge for the supply of goods and services, intra-Community acquisitions and imports of goods intended for that maintenance or repair; * to determine the place of the taxable transactions regarding the charge of tolls, the entire bridge length shall be considered as being situated on the territory of the Member State in which any transit journey starts	Council Implementing Decision 2012/794/EU OJ L 349		2012/794/EU

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Croatia	Article 287 (19)	Authorisation to exempt from VAT taxable persons whose annual turnover is no higher than the equivalent in national currency of EUR 45 000 at the conversion rate on the day of its accession	Council Implementing Decision (EU)2017/1768 OJ L 258	31.12.2020	(EU)2017/1768
Czech Republic	Article 5	On the basis of the Agreement between the Czech Republic and Germany , both Member States are authorised to apply measures derogating from DIR. 2006/112/EC in relation to the construction and subsequent maintenance of one planned border bridge, the maintenance of 22 existing border bridges (See Annex) and any additional bridges under this Agreement	Council Decision 2009/118/EU OJ L 41		2009/118/EU
Czech Republic	Article 5	Subject to an agreement between Czech Rep. and Poland , authorisation to apply derogating measures in rel. to the maintenance of border bridges and common road sections partly located in one of both countries referred to in Annex I and to the construction and maintenance of bridges referred to in Annex II. The VAT Committee shall be notified of additional bridges and road sections.. The bridges & road sections & possible construction sites located in Poland for which Czech R. is responsible shall be deemed part of Czech R.'s territory. Those located in Czech Rep. for which Poland is responsible shall be deemed part of Poland's territory.	Council Implementing Decision 2013/237/EU OJ L 141		2013/237/EU
Denmark (1)	Article 2*	Exemption of the activities of certain categories of enterprises (a) Exemption for dental laboratories, dentists, and dental technicians for sales of prostheses, etc.	Article 27 (5)		

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Denmark (2)	Article 2* Article 2* and 11* Article 2* Article 2* Article 2* Article 2*	(b) Exemption of the sale of certain goods by insurance companies and by banks and savings banks (c) Exemption of the sale of stamps without additional payment, whatever the status of the parties to the contract (d) Exemption of the distribution of internal and professional newspapers and journals by associations (e) Exemption of supplies of catalogues and photocopies by libraries, museums, etc. (f) Exemption of the sale of account books if the price of such articles does not exceed the purchase price (h) Exemption of goods and services supplied by blind persons			
Denmark	Article 5 (6) and 6 (2)*	Fixing of flat-rate tax amounts due in respect of own consumption	Article 27 (5)		
Denmark	Article 2, Article 15 (4) (a) and (b) and (5), and Annex F, point 18*	Exemption of supplies and hire of vessels, other than pleasure crafts, with a tonnage in excess of 5 tonnes. Same exemption for repairs and equipment and for importation, irrespective of whether the vessels are used for international or national traffic.	Article 27 (5)		
Denmark	Article 75	Authorisation to determine the taxable amount by reference to a flat-rate for each day, where a taxable person uses for private purposes, or those of his staff, or more generally for purposes other than those of his business, a light goods vehicle which has been registered as being solely for business use	Council Implementing Decision 2012/447/EU OJ L 202 Extension Council Implementing Decision 2015/992/EU OJ L 159	31.12.2017	2012/447/EU 2015/992/EU

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Denmark	Article 17 (2), (3) and (4)*	Introduction of a special procedure for recovery of VAT on tolls paid for the use of the Öresund fixed link between Denmark and Sweden	Council Decision 2000/91/EC OJ L 028	Until the entry into force of Community rules referred in first paragraph of Article 17 (6), and by 31 December 2002 at the latest	2000/91/EC
	Articles 168 - 170		Extension Council Decision 2003/65/EC OJ L 025	31.12.2006	2003/65/EC
	Articles 168 - 171	Authorisation to apply the following procedure: a) taxable persons in Denmark may exercise their right to deduct the VAT paid when using the part of the link located in Sweden by entering it in the periodic returns to be lodged in Denmark b) taxable persons in Sweden may exercise their right to deduct the VAT paid when using the part of the link located in Denmark by entering it in the periodic returns to be lodged in Sweden c) taxable persons not established in Denmark or Sweden must apply to the Swedish authorities to obtain refunds of the VAT on tolls including that paid for using the section of the link in Denmark as provided in Directive 2008/8/EC or Directive 86/560/EEC	Extension Council Decision 2007/132/EC OJ L 57 Council Implementing Decision 2013/680/EC OJ L 316	31.12.2013 31.12.2020	2007/132/EC 2013/680/EU
Denmark	Article 22 (3) (a)*	Invoicing and deduction in the case of the exchange of supplies of goods or services between taxable persons	Article 27 (5)		

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Estonia	Articles 26(1)(a) and Articles 168 & 168a	Authorisation to limit the right to deduct VAT on expenditure on passenger cars not entirely used for business purposes to 50 %. Use of a passenger car for non-business purposes not treated as supplies of services. Expenditure covers purchase, leasing, intra-Community acquisition and importation of passenger cars not wholly used for business purposes, incl. purchase of fuel. Max. authorised weight 3 500 kilograms and not more than 8 seats in addition to driver's seat.	Council Implementing Decision 2014/797/EU OJ L330	31.12.2017	2014/797/EU
		Any request for the extension of the authorisation shall be submitted by 31 March 2020 and accompanied by a report which includes the review of the percentage set out in Art. 1	Council Implementing Decision (EU)2017/1854 OJ L 265	31.12.2020	(EU)2017/1854
Estonia	Article 287(8)	Authorisation to exempt from VAT taxable persons whose annual turnover is no higher than EUR 40 000	Council Implementing Decision (EU)2017/563 OJ L 80	31.12.2020	(EU)2017/563
Finland	Articles 2 and 17*	Authorisation to exempt from value added tax, with refund of tax paid at the preceding stage, the sale, lease, repair and maintenance of vessels at least 10 metres in length and which by their construction are not intended for pleasure or sports purposes.	Act concerning the conditions of accession of the Republic of Finland OJ C 241 (see pt "(k)")	31.12.2000 Extended by tacitly approved decision in 2000 without time limit	1994 OJ C 241

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
France (1)	Article 2* Article 10*	Arrangements applicable to petroleum products and products accorded like treatment (a) transactions effected under suspension of VAT prior to the release of such products onto the internal market (b) chargeable event constituted by the release of products from refineries and depots onto the internal market	Article 27 (5)		
France (2)	Article 11 (B) (1) and (2)* Article 2* Article 2*	(c) taxable amount applied on a flat-rate basis at the time of release onto the market Arrangements applicable to the capital goods used by enterprises involved in the exploitation of the continental shelf - Purchase of their equipment under suspension of tax Arrangements applicable to importers and resales in unaltered state of ovine hides in the wool, greasy wool and other raw vegetable fibres - Suspension of VAT	Article 27 (5) Article 27 (5)		
France	Article 3*	Simplification of the charging of VAT on construction and maintenance of the road bridge over the Rhine between Germany (Eschau) and France (Altenheim)	Council Decision 97/189/EC OJ L 080		1997/189/EC
France	Article 3*	France and Germany are authorised, in the case of the cross-border bridges on the Rhine linking up with public highways and not part of national network, to set the territorial boundary between the two States in the middle of the bridges concerned as the place of taxation	Council Decision 2002/888/EC OJ L 311		2002/888/EC

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
France	Article 3*	France and Italy are authorised to consider the entire length of the carriageway within the tunnels of Mont Blanc and Fréjus as part of the territory of the Member State from which any journey using the carriageway starts.	Council Decision 2004/853/EC OJ L 369	Indefinite	2004/853/EC
France	Article 5	Simplification of the charging of VAT on operation, construction, maintenance and safety of the existing Col de Tende Road Tunnel between France and Italy and of the construction site of the new tunnel, the entire site being considered as Italian territory.	Council Implementing Decision 2010/582/EU OJ L 256		2010/582/EU
France	Article 5	France and Spain are authorised to consider the underground electricity interconnection between Santa Llogaia in Spain and Baixas in France as being situated 50 % on Spanish territory and 50 % on French territory for the supplies of goods and services, Intra-community acquisitions of goods and importations of goods intended for its construction	Council Implementing Decision 2012/85/EU OJ L 041		2012/85/EU
France	Article 5	Authorisation to conclude agreement with Switzerland concerning Basel-Mulhouse Airport that provides that Swiss customs sector in the Airport, established pursuant to Art. 8 of the French-Swiss Convention of 4 July 1949 regarding the construction and operation of Basel-Mulhouse airport, in Blotzheim , is not to be treated as forming part of the territory of a Member State.	Council Implementing Decision (EU)2017/320 OJ L 47		(EU)2017/320
France	Article 11*	Possibility of using the actual market value instead of the price agreed between the parties for supplies of buildings	Article 27 (5)		
France (1)	Article 17 (2)*	Exclusion of expenditure in respect of goods and services in cases, where private use of those goods and services accounts for more than 90 % of their total use, from the right to deduct VAT previously charged.	Council Decision 89/488/EEC OJ L 239	31.12.1992	1989/488/EC

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
			Extension Council Decision 93/109/EC OJ L 043	31.12.1996	1993/109/EEC
France (2)			Since neither the European Commission nor a Member state asked, within the 2 months period, for the file to be raised before the Council, the request for a derogation was approved under the Art. 27 (4) procedure which was subsequently deleted by Dir. 2004/7/EC		
France	Article 17 (6)*	Exclusion of expenditure in respect of accommodation, food, hospitality and entertainment from the right to deduct VAT previously charged, except for expenditure * incurred by a taxable person in respect of the supply by him of accommodation, meals, food or drink for consideration * on accommodation provided free of charge for security caretaking or supervisory staff on works, sites or business premises * incurred by a taxable person in carrying out his contractual or legal responsibility towards customers	Council Decision 89/487/EEC OJ L 239	Until EU rules determining the treatment of expenditure, referred to in the 1st par. of Art. 7 (6)*, come into force	1989/487/EEC

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
France	Article 17* Article 22 (3), (4) and (5)*	Authorisation for: * introduction of arrangements for withholding at source the tax payable by authors where the royalties they receive are paid by publishers; royalty collection and distribution companies; or producers, * calculation of authors' deductible input tax by applying a flat rate of 0,80 % to their royalties. The amount determined in this way shall be exclusive of any other deduction	Council Decision 92/544/EEC OJ L 351 Extension: Since neither the Eur. Comm. nor a Member state asked, within the 2 months period, for the file to be raised before the Council, the request for derogation was approved under Art. 27 (4) proc. subsequently deleted by Dir. 2004/7/EC.		1992/544/EEC
Germany	Article 3*	Simplification of the charging of VAT on construction and maintenance work on a frontier bridge between Germany and Luxembourg	Council Decision 83/333/EEC OJ L 181		1983/333/EEC
Germany	Article 3*	Simplification of the charging of VAT on construction and maintenance work relating to the diversion of the Ems channel and the extension of the port of Emden between Germany and the Netherlands	Council Decision 84/468/EEC OJ L 264		1984/468/EEC
Germany	Article 3*	Simplification of the charging of VAT on construction and maintenance of the bridge crossing the Moselle River between the A8 motorway going west from Saarbrücken in Germany and the A13 motorway going east from the Dudelange motorway junction in Luxemburg .	Council Decision 95/114/EEC OJ L 080		1995/114/EC
Germany	Article 3*	Simplification of the charging of VAT on construction and maintenance of the road bridge over the Rhine between Germany (Eschau) and France (Altenheim)	Council Decision 97/189/EC OJ L 080		1997/189/EC

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Germany	Article 3*	Germany and France are authorised, in the case of the cross-border bridges over the Rhine linking up with public highways not part of national network, to set the territorial boundary between the two States in the middle of the bridges concerned as the place of taxation	Council Decision 2002/888/EC OJ L 311		2002/888/EC
Germany	Article 3*	Germany and the Netherlands are authorised to regard the construction site and subsequent bridge over the Rodebach between Selfkant and Echt-Susteren as being in German territory	Council Decision 2005/713/EC OJ L 271		2005/713/EC
Germany	Article 5	Simplification of the charging of VAT between Germany and Poland on construction and maintenance of one border bridge crossing the Oder(Odra) and one border bridge crossing the Lausitzer Neiße (Nysa Łużycka) and the maintenance of two existing border bridges over the Oder (Odra) and nine existing border bridges over the Lausitzer Neiße (Nysa Łużycka)	Council Decision 2008/84/EC OJ L 027		2008/84/EC
Germany	Article 5	On the basis of the Agreement between Germany and the Czech Republic, both Member States are authorised to apply measures derogating from DIR. 2006/112/EC in relation to the construction and subsequent maintenance of one planned border bridge, the maintenance of 22 existing border bridges (See Annex) and any additional bridges under this Agreement	Council Decision 2009/118/EU OJ L 41		2009/118/EU
Germany	Article 5	Simplification of the charging of VAT on renovation or subsequent maintenance of the bridge crossing the Moselle River between the B419 motorway in Germany (Wellen) and the N1 motorway in Luxemburg (Grevenmacher), the whole bridge being considered as Luxemburg territory	Council Implementing Decision 2010/579/EU OJ L 256		2010/579/EU

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Germany	Article 9 (2) (b)*	Treatment of short internal transport journeys as international transport, and vice versa	Article 27 (5)		
Germany	Article 10*	Discontinuance of the application of tax in respect of trade in precious metals: VAT is not applied to supplies of gold, silver and platinum effected between member enterprises of the stock exchange	Unpublished Decision		
Germany	Article 10 (2)*	Special arrangements under the Franco - German agreement for improving Rhine infrastructure	Article 27 (5)		
Germany	Article 10 (2)*	Other similar international agreements	Article 27 (5)		
Germany	Article 11 (A) (1) (a)*	Flat-rate calculation of the taxable amount for foreign carriers of passengers	Article 27 (5)		
Germany	Article 11 (A) (1) (a)*	Fixing of a minimum taxable amount for supplies of goods and services effected by: * Associations to their members or near relations of those members; * Traders to their near relations; * Traders to their employees or members of their families under a work contract	Unpublished Decision		
Germany	Article 11 (C) (2)*	Conversion of foreign values into German marks at the average monthly rate or at the daily rate by way of derogation from the general rule of conversion based on the last reported exchange rate	Article 27 (5)		
Germany	Article 16 (1)*	Non-taxation of certain transactions involving traders established in a free port and not entitled to deduct input tax	Article 27 (5)		
Germany (1)	Article 17*	Authorisation to exclude expenditure on goods and services from the right to deduct VAT when the goods and serv. in question are used more than 90 % for the private purposes of a taxable person or his employees, or, more generally, for non-business purposes.	Council Decision 2003/354/EC OJ L 123	30.06.2004	2003/354/EC

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
	Article 168		Extension Council Decision 2004/817/EC OJ L 357 Extension Council Decision 2009/791/EC OJ L 283	31.12.2009 31.12.2012	2004/817/EC 2009/791/EC
Germany (2)	Article 168 and 168a	Any request for extension shall be submitted by 31 March 2018 and shall be accompanied by a report	Extension Implementing Council Decision 2012/705/EU OJ L 319 Extension Implementing Council Decision 2015/2428/EU OJ L 334	Date as from which Member States shall or may apply Union rules governing restrictions on a taxable person's right of deduction adopted by the Council after this Decision takes effect, 31.12.2015 at the latest 31.12.2018	2012/705/EU 2015/2428/EU
Germany	Article 28 (2) (zero rate)*	Suspension of tax for certain services supplied by the German railways to the railways of neighbouring countries at frontier stations (e.g. provision of staff or premises)	Article 27 (5)		
Hungary	Article 193	Authorisation to provide that the person liable for payment of VAT is the taxable person to whom supplies of staff, engaged in activities other than those covered by point (a) of Art. 199 (1) of DIR. 2006/112/EC, are made	Council Implementing Decision 2015/2349/EU OJ L 330	31.12.2017	2015/2349/EU
Ireland	Article 4 (1)*	Exemption of fish supplied by fishermen to taxable persons	Article 27 (5)		

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Ireland	Article 5*	Treatment of supplies of food products as supplies of services, resulting in the application of the 10% rate instead of the zero rate	Article 27 (5)		
Ireland	Article 12*	Application of an increased rate in the case of goods made by a contractor from materials supplied by the customer if the materials are taxable at a lower rate equal to the difference between the higher and the lower rates	Article 27 (5)		
Ireland	Article 17 (3)*	Refund of tax to foreign taxable persons	Article 27 (5)		
Ireland	Article 22 (2)*	Simplification of the arrangements applied to retailers	Article 27 (5)		
Ireland	Article 25 (5)*	Refund to non-registered farmers of the VAT charged on certain buildings and the drainage or clearing of land	Article 27 (5)		
Ireland	Article 28 (2)*	Application of zero-rating to fertilizers, animal feeding stuffs and seeds	Article 27 (5)		
Italy	Article 2* and Article 15 (5)*	Exemption for supplies of vessels intended for scrapping	Article 27 (5)		
Italy	Article 3*	Italy and France are authorised to consider the entire length of the carriageway within the tunnels of Mont Blanc and Fréjus as part of the territory of the Member State from which any journey using the carriageway starts.	Council Decision 2004/853/EC OJ L 369	Indefinite	2004/853/EC
Italy	Article 5	Simplification of the charging of VAT on operation, construction, maintenance and safety of the existing Col de Tende Road Tunnel between Italy and France and of the construction site of the new tunnel, the entire site being considered as Italian territory.	Council Implementing Decision 2010/582/EU OJ L 256		2010/582/EU
Italy	Article 5*	Application of zero-rating to supplies of gold bullion	Article 27 (5)		

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Italy	Article 6*	Transactions such as transfers of copyright effected by authors or their heirs (except for those relating to cinematographic, architectural and advertising work) and the related services of intermediaries are not regarded as supplies of services since they are excluded from the scope of the Article	Article 27 (5)		
Italy	Article 6*	Certain supplies of services involved in the monitoring of product quality and the application of quality marks are not taxable since they are excluded from the scope of the Article	Article 27 (5)		
Italy	Article 10*	Suspension of payment of tax for sales of agricultural and fishery products to cooperatives with a view to their resale on behalf of producers	Article 27 (5)		
Italy	Article 10 (2) and 11	Payment of tax at a preceding stage Tobacco, matches, periodicals	Article 27 (5)		
Italy	Articles 11 and 17*	1. The taxable amount for the entertainment sector (except for betting and gaming) used for calculating the entertainment tax 2. The input taxes in this sector are calculated on a flat-rate basis (2/3 of the tax due)	Article 27 (5)		
Italy	Article 168 and 26(1)(a)	Limitation on right to deduct for motor vehicles	Council Decision 2007/441/EC OJ L 165 Extension Council Implementing Decision 2010/748/EU OJ L 318	Entry into force Community rules determ. expenditure rel. to motor vehicles that is not eligible for full deduction or 31.12.2010 if earlier Entry into force Community rules determ. expend. rel. to motor vehicles that is not eligible for full deduction or 31.12. 2013 if earlier	2007/441/EC 2010/748/EU

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
		<p>Any request for extension shall be submitted to the Commission before April 1, 2016 and has to be accompanied by a report which includes a review of the percentage restriction applied on the right to deduct VAT charged on expenditure on motorised road vehicles not wholly used for business purposes</p> <p>Any request for extension shall be submitted to the Commission before April 1, 2019 and has to be accompanied by a report which includes a review of the percentage restriction applied on the right to deduct VAT charged on expenditure on motorised road vehicles not wholly used for business purposes</p>	<p>Extension Council Implementing Decision 2013/679/EU OJ L 316</p> <p>Extension Council Implementing Decision (EU) 2016/1982 OJ L 305</p>	<p>Entry into force rules determ. expend. rel. to motorised road vehicles that is not eligible for full deduction of VAT and on 31.12.2016 at the latest</p> <p>31.12.2019</p>	<p>2013/679/EU</p> <p>(EU)2016/1982</p>
Italy	Article 21*	Payment of the tax relating to public telephones and urban transport at a single stage (by the franchisee or carrier respectively even if there is an intermediary between it and the user) on the basis of the price paid by the user	Article 27 (5)		
Italy	Articles 206 and 226	<p>* authorisation that VAT due on supplies of goods and services to public authorities has to be paid by the recipient to a separate and blocked bank account of the tax administration</p> <p>* Authorisation to require that invoices for supplies of goods and services to public authorities include a special remark that VAT has to be paid to the separate and blocked bank account of the tax administration</p> <p>The scope is broadened to apply both to companies controlled by public authorities within the meaning of Art. 2359 of the Italian Civil code (Codice civile) & companies listed on the stock exchange that are included in the FTSE MIB index, the list of which will be published by Italy in the Italian Official Journal (Gazzetta Ufficiale) after 28 april 2017 and revised annually if necessary.</p>	<p>Council Implementing Decision 2015/1401/EU OJ L 217</p> <p>Council Implementing Decision (EU)2017/784 OJ L 118</p>	<p>31.12.2017</p> <p>30.12.2020</p>	<p>2015/1401/EU</p> <p>(EU)2017/784</p>

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Italy (1)	Article 285	Authorisation to exempt taxable persons whose annual turnover is no higher than EUR 30 000 from VAT with respect to tax periods falling between 1 January 2008 and 31 December 2010	Council Decision 2008/737/EC OJ L 249	Date of entry into force of Community rules establishing a common annual turnover ceiling below which taxable persons may be exempt from VAT or on 31.12.2010, if earlier	2008/737/EC
		This ceiling may be raised in order to maintain the value of the exemption in real terms	Extension Council Implementing Decision 2010/688/EU OJ L 294	Date of entry into force of a Directive amending this annual turnover ceiling or on 31.12.2013, if earlier	2010/688/EU
		The ceiling is raised to EUR 65.000. He may be raised in order to maintain the value of the exemption in real terms	Extension Council Implementing Decision 2013/678/EU OJ L 316	Date of entry into force of a Directive amending this annual turnover ceiling or on 31.12.2016, if earlier	2013/678/EU
Italy (2)		The derogation measure should be limited in time to allow an assessment as to whether it remains appropriate and effective and is subject to a sunset clause	Extension Council Implementing Decision 2016/1988 OJ L 306	Date of entry into force of a Directive amending Articles 281 to 294 or until 31.12.2019, whichever is the earlier	(EU)2016/1988

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Latvia	Article 26(1) and 168 and 168a	Authorisation to limit to 80 % the right to deduct the VAT on expenditure on passenger cars not wholly used for business purposes. Shall not be treated as supplies of services for consideration the use for non business purposes included in the assets of a taxable person's business. Expenditure covers the purchase, leasing, intra-Community acquisition and importation of passenger cars not wholly used for business purposes as well as expenditure related to the maintenance, repair of and fuel. Only applies to passenger cars of which weight does not exceed 3500 kg and having no more than eight seats in addition to the driver's seat. Does not apply to: purchase for resale, hire or lease, used for transportation of passengers for a fee, including taxis, cars used for transporting goods, driving lessons, guard services, emergency vehicles, cars used for sales demonstrations. Request for extension must be submitted by 30 March 2015 and be accompanied by a report	Council Implementing Decision 2013/191/EU OJ L 113	On 31.12.2015 or, if earlier, on the date on which rules determining the expenditure relating to motorised road vehicles that is not eligible for full deduction of VAT, become applicable	2013/191/EU
		Authorisation to limit to 50 % the right to deduct the VAT on expenditure on passenger cars not wholly used for business purposes. (The other afore-mentioned conditions under Decision 2013/191/EU remain the same) Request for extension must be submitted by 31 March 2018 and accompanied by a report.	Council Implementing Decision 2015/2429/EU OJ L 334	31.12.2018	2015/2429/EU

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Latvia	Article 21*	Authorisation to designate the recipient of supplies of timber as the person liable to pay the tax.	Council Decision 2006/42/EC OJ L 25	31.12.2009	2006/42/EC
	Article 193		Extension Council Implementing Decision 2009/1008/EU OJ L 347	31.12.2012	2009/1008/EU
		Any request for extension shall be submitted by 31 March 2015 and shall be accompanied by a report	Extension Council Implementing Decision 2013/55/EU OJ L 22	31.12.2015	2013/55/EU
		Any request for extension shall be submitted by 31 March 2018 and shall be accompanied by a report	Extension Council Implementing Decision 2015/2396/EU OJ L 332	31.12.2018	2015/2396/EU
Latvia	Article 287(10)	Authorisation to exempt from VAT taxable persons whose annual turnover is no higher than the equivalent in national currency of EUR 50 000 at the conversion rate on the day of accession	Council Implementing Decision 2010/584/EU OJ L 256	Date of entry into force of a Directive amending the amounts of annual turnover ceilings or on 31.12.2013 if earlier	2010/584/EU
		Authorisation to exempt from VAT certain taxable persons whose annual turnover is no higher than EUR 50 000	Council Implementing Decision 2014/796/EU OJ L 330	31.12.2017	2014/796/EU
		Authorisation to exempt from VAT taxable persons whose annual turnover is no higher than EUR 40 000	Council Implementing Decision (EU)2017/2408 OJ L 342	31 December 2020 or until the entry into force of a directive amending Articles 281 to 294 of Directive 2006/112/EC, whichever date is earlier	(EU)2017/2408

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Lithuania	Article 21*	Authorisation to designate the recipient of the following supplies: timber; construction services; metal waste and scrap; and supplies by persons under an insolvency or judicial restructuring procedure, as the person liable to pay the tax.	Council Decision 2006/388/EC OJ L 150	31.12.2009	2006/388/EC
	Article 193	Authorisation to designate the recipient of the following supplies: timber and supplies by persons under an insolvency or judicial restructuring procedure, as the person liable to pay the tax	Extension Council Implementing Decision 2010/99/EU OJ L 45	31.12.2012	2010/99/EU
			Extension Council Implementing Decision 2012/704/EU OJ L 319	31.12.2015	2012/704/EU
		Any request for extension shall be submitted by 31 March 2018 and shall be accompanied by a report	Extension Council Implementing Decision 2015/2395/EU OJ L 332	31.12.2018	2015/2395/EU
Lithuania (1)	Article 287 (11)	Authorisation to exempt from VAT taxable persons whose annual turnover is no higher than the equivalent in national currency of EUR 45 000 at the conversion rate on the date of accession	Council Implementing Decision 2011/335/EU OJ L 150 Extension Council Implementing Decision 2014/795/EU OJ L 330	Until date of entry into force of a Directive amending the amounts of the annual turnover ceilings or until 31.12.2014, whichever date is earlier 31.12.2017	2011/335/EU 2014/795/EU

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Lithuania (2)	Article 287 (11)		Extension Council Implementing Decision (EU)2017/1853 OJ L 265	31.12.2020 or until the entry into force of a directive amending the provisions of Art. 281 to 294 of Directive 2006/112/EC, whichever date is earlier	(EU)2017/1583
Luxembourg	Article 3*	Simplification of the charging of VAT on work involved in the construction and maintenance of a frontier bridge between Luxembourg and Germany	Council Decision 83/333/EEC OJ L 181		1983/333/EEC
Luxembourg	Article 3*	Simplification of the charging of VAT on construction work and maintenance of the bridge crossing the Moselle River between the A8 motorway going west from Saarbrücken in Germany and the A13 motorway going east from the Dudelange motorway junction in Luxembourg	Council Decision 95/114/EC OJ L 080	Indefinite	1995/114/EC
Luxembourg	Article 5	Simplification of the charging of VAT on renovation or subsequent maintenance of the bridge crossing the Moselle River between the B419 motorway in Germany (Wellen) and the N1 motorway in Luxembourg (Grevenmacher), the whole bridge being considered as Luxembourg territory	Council Implementing Decision 2010/579/EU OJ L 256		2010/579/EU
Luxembourg	Articles 8 and 9*	Presumption that, unless evidence to the contrary is provided by the taxable person, taxable transactions are deemed to be carried out within the country	Article 27 (5)		
Luxembourg	Articles 10 (2) and 11 (A) (1) (a)*	Application of arrangements for the collection of tax at source to imports and supplies of manufactured tobacco	Article 27 (5)		
Luxembourg	Article 11*	Option laid down by law to set flat-rate or minimum taxable amounts for certain taxable transactions	Article 27 (5)		
Luxembourg	Article 24*	Possibility of establishing flat rates for certain categories of person for the purpose of calculating input and output tax amounts	Article 27 (5)		

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Luxembourg	Article 25*	Application of the flat-rate scheme for farmers to supplies of goods, including capital goods that have been used for farming purposes	Article 27 (5)		
Luxembourg	Article 285	Authorisation to exempt from VAT taxable persons whose annual turnover is no higher than EUR 25 000 Authorisation to exempt from VAT taxable persons whose annual turnover is no higher than EUR 30 000	Council Implementing Decision 2013/677/EU OJ L 316 Council Implementing Decision (EU)2017/319 OJ L 47	Date of entry into force of rules amending the amounts of the annual turnover ceiling or until 31.12.2016 whichever is the earlier date 31.12.2019 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 earliest	2013/677/EU (EU)2017/319
Netherlands	Article 2 (1)*	1. Application of tax to forward transactions restricted to those transactions which lead to an actual supply within the meaning of Article 2 of the Sixth Directive 2. Application of zero-rating to transactions involving batches of coffee until their removal from the warehouse	Article 27 (5)		
Netherlands	Article 3*	Simplification of the charging of VAT on construction and maintenance work involved in the diversion of the Ems channel and the extension of the port of Emden between the Netherlands and Germany	Council Decision 84/468/EEC OJ L 264		1984/468/EEC
Netherlands	Article 3*	The Netherlands and Germany authorised to regard the construction site and subsequent bridge over the Rodebach between Selfkant and Echt-Susteren as being in German territory	Council Decision 2005/713/EC OJ L 271	No time limit	2005/713/EC
Netherlands	Article 6*	Special arrangements for the marketing of goods by auction	Article 27 (5)		
Netherlands	Articles 10 (2) and 11 (A) (1) (a)*	Application of arrangements for the taxation of manufactured tobacco at source	Article 27 (5)		

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Netherlands	Article 10 (2) and 14 (1) (h)*	Application of zero-rating to imports and supplies by public sale of fish landed by fishing vessels	Article 27 (5)		
Netherlands	Article 10 (2)*	Postponement of the chargeability of tax in respect of supplies of goods by foreign suppliers to consignees to the time of supply within the country	Article 27 (5)		
Netherlands	Article 11 (A) (2)*	Exclusion of packing from the taxable amount without adjustment in the case of non-returned packing (maintenance in fact of the former arrangements despite the new legislation adopted in compliance with the Sixth Directive)	Article 27 (5)		
Netherlands	Article 11 (A) (3) (b)*	Arrangements applied to discount stamps (excluding their value)	Article 27 (5)		
Netherlands	Article 17*	Special measures applicable to livestock dealers	Article 27 (5)		
Netherlands	Article 21*	Transfer to the contractor of the obligation to pay the VAT payable by the subcontractor in the building, metal-working and shipbuilding sectors	Council Communication of 31.7.1982 OJ C 197		link to COMMUNIC.
Netherlands	Article 193	Authorisation to designate the recipient of the supply as the person liable to pay VAT to the tax authorities in the case of supplies of telecommunication services	Council Implementing Decision (EU)2017/2013 OJ L 292	31.12.2018	(EU)2017/2013
Netherlands	Article 22*	Flat-rate methods of calculating VAT receipts	Article 27 (5)		
Poland	Art. 2(1)(d) - Art. 5	Authorisation to conclude with Ukraine an agreement to maintain road bridges on the border : * bridge over the River Bug , between Dorohusk and Jagodzin * bridge over the River Bug , between Zosin and Ustyluh	Council Implementing Decision (EU)2017/1769 OJ L 250		(EU)2017/1769

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Poland	Article 5	Simplification of the charging of VAT between Poland and Germany on construction and maintenance of one border bridge crossing the Oder(Odra) and one border bridge crossing the Lausitzer Neiße (Nysa Łużycka) and the maintenance of two existing border bridges over the Oder (Odra) and nine existing border bridges over the Lausitzer Neiße (Nysa Łużycka)	Council Implementing Decision 2008/84/EC OJ L 027		2008/84/EC
Poland	Article 5	Subject to an agreement between Poland and the Czech Rep. , authorisation to apply derogating measures in rel. to the maintenance of border bridges and common road sections partly located in one of both countries referred to in Annex I and to the construction and maintenance of bridges referred to in Annex II. The VAT Committee shall be notified of additional bridges and road sections.. The bridges & road sections & possible construction sites located in Poland for which the Czech Rep. is responsible shall be deemed part of Czech Rep.'s territory. Those located in the Czech Rep. for which Poland is responsible shall be deemed part of Poland's territory.	Council Implementing Decision 2013/237/EU OJ L 141		2013/237/EU
Poland (1)	Article 168	Authorisation to restrict to 60 % the right to deduct for motor vehicles other than passenger cars, up to max. PLN 6000, with a max. carrying capacity of over 500 kg and a max. weight of 3,5 tons	Council Implementing Decision 2010/581/EU OJ L 256	31.12.2013	2010/581/EU
	Article 26 (1) & Article 168	Authorisation to restrict to 50 % the right to deduct VAT on the purchase, intra-Community acquisition, importation, hire or leasing of motorised road vehicles as well as VAT charged on expenditure related to those vehicles, where the vehicle is not entirely used for business purposes. Limit of 50 % shall not apply to motor vehicles with a total maximum weight of more than 3500 kg or motor vehicles with more than 9 seats incl. driver's seat	Council Implementing Decision 2013/805/EU OJ L 353	31.12.2016 or, if earlier, on the date of entry into force of rules determining the expenditure relating to motorised road vehicles that is not eligible for a full deduction of VAT	2013/805/EU

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Poland (2)	Article 26 (1) & Article 168	Any request for extension shall be submitted to the Commission by April 2019 and shall be accompanied by a report including a review of the percentage restriction applied on the right to deduct VAT	Council Implementing Decision (EU)2016/1837 OJ L 280	31.12.2019	(EU)2016/1837
Poland	Art. 193	Authorisation to designate the recipient as the person liable to pay VAT in the case of supplies of hard drives such as solid-state drives and hard disk drives	Council Implementing Decision (EU) 2017/1856 OJ L 265	31.12.2020	(EU)2017/1856
Poland	Article 287	Authorisation to exempt from VAT taxable persons whose annual turnover is no higher than the equivalent in national currency of EUR 30.000 at the conversion rate on the date of its accession	Council Decision 2009/790/EC OJ L 283	Date of entry into force of the provisions of a Directive amending the amounts of the annual turnover ceiling or until 31.12.2012, whichever is the earlier date	2009/790/EU
			Extension Council Implementing Decision 2012/769/EU OJ L 338	Date of entry into force of the provisions of a Directive amending the amounts of the annual turnover ceiling or until 31.12.2015, whichever is the earlier date	2012/769/EU
			Extension Council Implementing Decision 2015/1173/EU OJ L 189	31.12.2018	2015/1173/EU
		Authorisation to exempt from VAT taxable persons whose annual turnover is no higher than the equivalent in national currency of EUR 40.000 at the conversion rate on the day of the accession	Council Implementing Decision (EU)2016/2090 OJ L 324	Date of entry into force of a Directive amending Articles 281 to 294 or until 31.12.2018 whichever is the earlier date	(EU)2016/2090

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Romania	Article 5	<p>Authorisation to apply the following derogations with respect to the border bridge over the river Danube between Vidin (Bulgaria) and Calafat (Romania):</p> <p>* to determine the place of taxable transactions regarding the maintenance or the repair, the territorial boundary shall be considered as being situated in the middle of the bridge for the supply of goods and services, intra-Community acquisitions and imports of goods intended for that maintenance or repair;</p> <p>* to determine the place of the taxable transactions regarding the charge of tolls the entire length of the bridge shall be considered as being situated on the territory of the Member State in which any transit journey starts</p>	<p>Council Implementing Decision 2012/794/EU OJ L 349</p>		2012/794/EU
Romania	Article 26(1)(a) and 168	<p>Authorisation to limit to 50 % the right to deduct the VAT on the purchase, intra-Community acquisition, importation, hire or leasing of motorised road vehicles as well as the VAT charged on expenditure related to those vehicles where the vehicle is not used exclusively for business purposes</p> <p>Any request for extension shall be submitted to the Commission by 31 March 2020. Such request shall be accompanied by a report which includes a review of the percentage restriction applied on the right to deduct VAT on the basis of this Decision</p>	<p>Council Implementing Decision 2012/232/EU OJ L 117</p> <p>Extension Council Implementing Decision 2015/156/EU OJ L 26</p> <p>Council Implementing Decision (EU) 2017/2012 OJ L 292</p>	<p>Date of entry into force of Union rules determining the expenditure relating to motorised road vehicles not eligible, 31.12.2014 at the latest</p> <p>31.12.2017</p> <p>Entry into force Union rules determ. expenditure rel. to motorised vehicles that is not eligible for full deduction of VAT, or 31 December 2020, whichever is the earlier</p>	<p>2012/232/EU</p> <p>2015/156/EU</p> <p>(EU)2017/2012</p>
Romania	Articles 168, 193 and 250	<p>Authorisation to designate the recipient of:</p> <p>* supplies of wood products</p> <p>* supplies of goods and provision of services by taxable persons, with the exception of retailers, under an insolvency procedure</p>	<p>Council Implementing Decision 2010/583/EU OJ L 256</p>	31.12.2013	2010/583/EU

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Romania	Article 193	Authorisation to designate the taxable person to whom the supplies of goods or services are made as the person liable for the payment of the tax. This is applicable to supplies of wood products 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.	Council Implementing Decision 2013/676/EU OJ L 316	31.12.2016	2013/676/EU
			Extension Council Implementing Decision (EU)2016/1206 OJ L 198	31.12.2019	(EU)2016/1206
Romania	Article 287 (18)	Authorisation to exempt from VAT taxable persons whose annual turnover is no higher than the equivalent in national currency of EUR 65 000 at the conversion rate on the day of its accession to the European Union	Council Implementing Decision 2012/181/EU OJ L 92	Date of entry into force of a directive amending the amounts of the annual turnover ceilings below which taxable persons may qualify for VAT exemption, 31.12.2014 at the latest	2012/181/EU
			Extension Council Implementing Decision 2014/931/EU OJ L 365	31.12.2017	2014/931/EU
			Council Implementing Decision (EU)2017/1855 OJ L 265	31.12.2020 or until the entry into force of a directive amending the provisions of Articles 281 to 294 of Directive 2006/112/EC whichever date is the earlier	(EU)2017/1855

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Slovenia	Article 287	Authorisation to exempt from VAT taxable persons whose annual turnover is no higher than EUR 50.000	Council Implementing Decision 2013/54/EU OJ L 22 Council Implementing Decision 2015/2089/EU OJ L 302	Date of entry into force of a directive amending the amounts of the annual turnover ceilings, 31.12.2015 at the latest 31.12.2018	2013/54/EU 2015/2089/EU
Spain	Article 5	Spain and France are authorised to consider the underground electricity interconnection between Santa Llogaia in Spain and Baixas in France as being situated 50 % on Spanish territory and 50 % on French territory for the supplies of goods and services, intra-Community acquisitions of goods and importations of goods intended for its construction	Council Implementing Decision 2012/85/EU OJ L 041		2012/85/EU
Sweden (1)	Article 17 (2), (3) and (4)* Article 17 (2), (3) and (4)* Articles 168-170 Articles 168 - 171	Introduction of a special procedure for recovery of VAT on tolls paid for the use of the Öresund fixed link between Sweden and Denmark Authorisation to apply the following procedure: a) taxable persons in Denmark may exercise their right to deduct the VAT paid when using the part of the link located in Sweden by entering it in the periodic returns to be lodged in Denmark	Council Decision 2000/91/EC OJ L 028 Extension Council Decision 2003/65/EC OJ L 025 Extension Council Decision 2007/132/EC OJ L 57 Council Implementing Decision 2013/680/EC OJ L 316	Until the entry into force of Community rules referred in first paragraph of Article 17 (6), and by 31 December 2002 at the latest. 31.12.2006 31.12.2013 31.12.2020	2000/91/EC 2003/65/EC 2007/132/EC 2013/680/EU

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Sweden (2)		<p>b) taxable persons in Sweden may exercise their right to deduct the VAT paid when using the part of the link located in Denmark by entering it in the periodic returns to be lodged in Sweden</p> <p>c) taxable persons not established in Denmark or Sweden must apply to the Swedish authorities to obtain refunds of the VAT on tolls including that paid for using the section of the link in Denmark as provided in Directive 2008/8/EC or Directive 86/560/EEC</p>			
United Kingdom	Articles 2 and 28 (2)*	System enabling taxable persons whose supplies are exclusively zero-rated to be regarded as not subject to tax	Article 27 (5)		
United Kingdom	Articles 2 (1) and 6*	Application of the zero rate to forward transactions effected on futures markets and to the services of market members (Terminal Markets)	Article 27 (5)		
United Kingdom	Articles 5 (6) and 11 (A) (1) (b)*	The proportion of VAT relating to expenditure on fuel used for private purposes in business cars is to be determined on a flat-rate basis, which shall be expressed in fixed amounts, established on the basis of the CO2 emissions level of the type of vehicle, that reflect fuel consumption	Council Decision 2006/659/EC OJ L 272	31.12.2015	2006/659/EC
	Articles 26(1)(a), 168 and 168a		Extension Council Implementing Decision 2015/2109/EU OJ L 305	31.03.2018	2015/2109/EU
United Kingdom	Articles 6 and 13 (B) (b) (1)*	Special arrangements applied to long stays in hotels under which an assessment is made on a flat-rate basis of the part of the service deemed to correspond to a letting of immovable property exempt under Article 13(B)(b)(1) (measure previously notified under Article 27(5))	Council Decision of 19.12.86 OJ L 359		OJ link

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
United Kingdom	Article 11*	Introduction of a system enabling the tax authorities to fix a minimum taxable amount (sale price to consumer) in cases where the marketing structure of certain firms is based on the sale of their products to unregistered resellers (measure previously notified under Article 27(5))	Council Decision 85/369/EEC OJ 199 This system has been extended twice, firstly for two years by an unnumbered Council decision of 25.5.87, OJ L 188, and secondly for an indefinite period by Decision 1989/534/EEC, OJ L 280.		1985/369/EEC 1989/534/EEC
United Kingdom	Article 11 (A) (1) (b)*	Authorisation to use the open market value as the taxable amount of supply of buildings or parts of buildings before first occupation and of the land on which they stand	Council Decision 89/466/EEC OJ L 226	Until the deletion of point 16 of Annex F (Article 28(3)(b))	1989/466/EEC
United Kingdom	Article 11 (A) (1) (a)*	Authorisation to prescribe, in cases where a marketing structure based on the supply of goods through non-taxable persons results in non-taxation at the stage of final consumption, that the taxable amount for supplies to such persons is to be the open market value of the goods as determined at that stage	Council Decision 89/534/EEC OJ L 280		1989/534/EEC
United Kingdom (1)	Article 17 (2) and (3)* Article 6 (2) (a)*	Authorisation to restrict to 50 % the right of the hirer or lessee to deduct input tax on charges for the hire or lease of a passenger car where the car is used for private purposes Authorisation not to treat as supplies of services for consideration the private use of a business car hired or leased by a taxable person	Council Decision 95/252/EC OJ L 159 Extension Council Decision 98/198/EC OJ L 076	31.12.1997 31.12.1998	1995/252/EC 1998/198/EC

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
United Kingdom (2)	Articles 26(1)(a), 168 and 169		Extension Council Decision 99/79/EC OJ L 027	31.12.2000	1999/79/EC
			Extension Council Decision 2000/747/EC OJ L 302	31.12.2003	2000/747/EC
			Extension Council Decision 2003/909/EC OJ L 342	31.12.2004	2003/909/EC
			Extension Council Decision 2004/855/EC OJ L 369	31.12.2007	2004/855/EC
			Extension Council Decision 2007/884/EC OJ L 346	31.12.2010	2007/884/EC
			Extension Council Implementing Decision 2011/37/EU OJ L 19	Date of entry into force of Comm. rules determ. expend. rel. to motor vehicles that is not eligible for full deduct. of VAT, 31.12.2013 at the latest	2011/37/EU
		Any request for extension shall be accompanied by a report by 1 april 2016 which includes a review of the percentage restriction applied on the right to deduct VAT on the hire or lease of cars not entirely used for business purposes	Council Implementing Decision 2013/681/EU OJ L 316	Date of entry into force of rules determining the expenditure rel. to motorised road vehicles that is not eligible for full deduction of VAT, 31.12.2016 at the latest	2013/681/EU
Any request for extension shall be accompanied by a report by 1 april 2019 which includes a review of the percentage restriction applied on the right to deduct VAT on the hire or lease of cars not entirely used for business purposes	Council Implementing Decision (EU)2016/2265 OJ L 342	31.12.2019	(EU)2016/2265		

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
United Kingdom	Article 22*	Flat-rate methods for calculating VAT receipts	Article 27 (5)		