

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 Article 395 of [Directive 2006/112/EC](#) (the VAT Directive). 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 19 April 2024. Authorisations which have expired, as well as those which Member States have confirmed to be no longer exercised, are not included.

The European Commission cannot be held responsible for any inaccuracies contained in this document. If you notice such inaccuracies, please contact TAXUD-UNIT-C1@ec.europa.eu.

IMPORTANT NOTE: The VAT Directive entered into force on 1 January 2007 and replaced the Sixth Directive ([Directive 77/388/EEC](#)). Where a derogation was granted when the Sixth Directive was still in force, the headings "Directive Provisions" and "Legal Base" make reference to the appropriate Article(s) of the Sixth Directive, as it was the relevant legislation at the time. In that case, the article reference is indicated in italics.

A table of correspondence is included in the VAT Directive.

Situation at 19 April 2024

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Austria (1)	<i>Article 17</i>	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 L 371	31.12.2009	2004/866/EC
	Article 168		<u>Extension</u> Council Implementing Decision 2009/1013/EU OJ L 348	31.12.2012	2009/1013/EU
	Articles 168 and 168a		<u>Extension</u> Council Implementing Decision 2012/705/EU OJ L 319	Date from which Member States shall or may apply EU 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

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
			<u>Extension</u> Council Implementing Decision 2015/2428/EU OJ L 334	31.12.2018	(EU) 2015/2428
			<u>Extension</u> Council Implementing Decision (EU) 2018/1487 OJ L 251	31.12.2021	(EU) 2018/1487
			<u>Extension</u> Council Implementing Decision (EU) 2021/1779 OJ L 360	31.12.2024	(EU) 2021/1779
Belgium (1)	<i>Article 4(1)</i> <i>Article 10(2)</i> <i>Article 10(2)</i>	Non-payment of tax at the stage in question (a) door-to-door distributors of printed matter, press correspondents (b) recoverable material (not subject to tax) (c) compensation for flower orders	<i>Article 27(5)</i>		

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
	<i>Article 10(2)</i>	(d) associations representing authors and composers - payment of tax by associations, the preceding author/association stage escaping tax	<i>Article 27(5)</i>		
	<i>Article 10(3)</i>	(e) sea fishing: non-taxation of the importation of fish landed by fishing vessels and intended for sale			
	<i>Article 10(2)</i>	(f) precious stones and pearls: exemption, with entitlement to deduct, of supplies to dealers in such items			
	<i>Article 10(2)</i>	(g) special arrangements applied to sales by subsidiaries			
	<i>Article 10(2)</i>	(h) temporary workers: exemption of their services, subject to certain conditions			
	<i>Articles 10(2) or 28(2)</i>	(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			

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Belgium (2)	<i>Articles 10(2) and 11</i>	Payment of tax at a preceding stage (a) collection of VAT on manufactured tobacco (b) door-to-door sales	<i>Article 27(5)</i>		
Belgium (3)	<i>Article 11(A)(1)(a)</i>	Minimum taxable amount: (a) new, second-hand and company cars: special arrangements for spare parts (b) buildings and building work	<i>Article 27(5)</i>		
Belgium (4)	<i>Article 11(A)(1)(a)</i>	No revision of taxable amount in the event of loss of discount entitlement	<i>Article 27(5)</i>		
Belgium (5)	<i>Article 11(C)(3), first indent</i>	No revision of taxable amount in the event of non-returned packing	<i>Article 27(5)</i>		
Belgium (6)	<i>Article 11(A)(1)(a)</i>	Tax paid on a flat-rate basis: - commission paid by organisers of betting on sports	<i>Article 27(5)</i>		
Belgium (7)	<i>Article 11(B)</i>	No revision, within certain limits, where the tax on importation is insufficient	<i>Article 27(5)</i>		

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Belgium (8)	<i>Article 21</i>	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	<i>Article 27(5)</i>		
Belgium (9)	<i>Articles 21(1) and 22(3)(a)</i>	Issue of invoice and payment of tax by the customer instead of the supplier	<i>Article 27(5)</i>		
Belgium (10)	<i>Article 21</i>	Transfer of the obligation to pay VAT to the contractor stage in the building industry	<i>Article 27(5)</i>		
Belgium (11)	<i>Articles 22(4) and 21(1)(a)</i>	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.)	<i>Article 27(5)</i>		
Belgium (12)	<i>Article 26(2)</i>	Flat-rate fixing of travel agents' profit margins	<i>Article 27(5)</i>		

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Belgium (13)	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 L 22	Until the date of entry into force of a directive amending the amounts of the annual turnover ceilings, 31.12.2015 at the latest	2013/53/EU
			<u>Extension</u> Council Implementing Decision 2015/2348/EU OJ L 330	31.12.2018	2015/2348/EU
			<u>Extension</u> Council Implementing Decision (EU) 2018/2077 OJ L 331	31.12.2021	(EU) 2018/2077
			<u>Extension</u> Council Implementing Decision (EU) 2022/88 OJ L 14	31.12.2024	(EU) 2022/88

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Bulgaria (1)	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> <ul style="list-style-type: none"> • 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-EU 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
Bulgaria (2)	Article 287(17)	Authorisation to exempt from VAT taxable persons whose annual turnover is no higher than the equivalent in national currency of EUR 51 130 at the conversion rate on the day of its accession.	Council Implementing Decision (EU) 2022/2254 OJ L 297	31.12.2024	(EU) 2022/2254

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Croatia (1)	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
			<u>Extension</u> Council Implementing Decision (EU) 2020/1661 OJ L 374	31.12.2024	(EU) 2020/1661
Croatia (2)	Articles 26(1)(a) and 168	Authorisation to limit to 50% the right to deduct the VAT on the purchase and leasing of passenger cars, not wholly used for business purposes, including the purchase of all goods and services supplied in relation thereto. This Decision shall only apply to motor vehicles intended for the transport of persons with a maximum of eight seats in addition to the driver's seat.	Council Implementing Decision (EU) 2018/1994 OJ L 320,	31.12.2021	(EU) 2018/1994
			<u>Extension</u> Implementing Decision (EU) 2021/1997 OJ L 408	31.12.2024	(EU) 2021/1997

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Czechia (1)	Article 5	On the basis of the Agreement between Czechia and Germany , both Member States are authorised to apply measures derogating from the VAT Directive 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
Czechia (2)	Article 5	Subject to an agreement between Czechia 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 Czechia is responsible shall be deemed part of Czechia's territory. Those located in Czechia 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

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Czechia (3)	Article 287(7)	Authorisation to exempt from VAT taxable persons whose annual turnover is no higher than the equivalent in national currency of EUR 85 000 at the conversion rate on the day of its accession.	Council Implementing Decision (EU) 2022/865 OJ L 151	31.12.2024	(EU) 2022/865
Denmark (1)	<p><i>Article 2</i></p> <p><i>Article 2</i></p> <p><i>Articles 2 and 11</i></p> <p><i>Article 2</i></p> <p><i>Article 2</i></p>	<p>Exemption of the activities of certain categories of enterprises</p> <p>(a) Exemption for dental laboratories, dentists, and dental technicians for sales of prostheses, etc.</p> <p>(b) Exemption of the sale of certain goods by insurance companies and by banks and savings banks</p> <p>(c) Exemption of the sale of stamps without additional payment, whatever the status of the parties to the contract</p> <p>(d) Exemption of the distribution of internal and professional newspapers and journals by associations</p> <p>(e) Exemption of supplies of catalogues and photocopies by libraries, museums, etc.</p>	<i>Article 27(5)</i>		

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
	<i>Article 2</i> <i>Article 2</i>	(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 (2)	<i>Articles 5(6) and 6(2)</i>	Fixing of flat-rate tax amounts due in respect of own consumption	<i>Article 27(5)</i>		
Denmark (3)	<i>Articles 2, 15(4)(a) and (b) and 15(5) and Annex F, point 18</i>	Exemption of supplies and hire of vessels, other than pleasure craft, 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.	<i>Article 27(5)</i>		
Denmark (4)	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	31.12.2014	2012/447/EU

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
		<p>Flat rate lorries.</p> <p>Authorisation to determine the taxable amount by reference to a daily flat-rate basis for taxable persons who have registered a vehicle only for business purposes but also use it for private purposes</p>	<u>Extension</u> Council Implementing Decision 2015/992/EU OJ L 159	31.12.2017	(EU) 2015/992
			<u>Extension</u> Council Implementing Decision (EU) 2018/485 OJ L 81	31.12.2020	(EU) 2018/485
			<u>Extension</u> Council Implementing Decision (EU) 2020/1088 OJ L 239	31.12.2023	(EU) 2020/1088
			<u>Extension</u> Council Implementing Decision (EU) 2023/2094 OJ L 241	31.12.2026	(EU) 2023/2094

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Denmark (5)	<i>Article 17(2), (3) and (4)</i>	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 28	Until the entry into force of EU rules referred in <i>the first subparagraph of Article 17(6)</i> , and by 31.12.2002 at the latest	2000/91/EC
	Articles 168-170		<u>Extension</u> Council Decision 2003/65/EC OJ L 25	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	<u>Extension</u> Council Decision 2007/132/EC OJ L 57	31.12.2013	2007/132/EC
			<u>Extension</u> Council Implementing Decision 2013/680/EC OJ L 316	31.12.2020	2013/680/EU

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
		(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	<u>Extension</u> Council Implementing Decision (EU) 2020/1277 OJ L 300	31.12.2027	(EU) 2020/1277
Denmark (6)	<i>Article 22(3)(a)</i>	Invoicing and deduction in the case of the exchange of supplies of goods or services between taxable persons	<i>Article 27(5)</i>		

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Estonia (1)	Articles 26(1)(a), 168 and 168a	<p>Authorisation to limit the right to deduct VAT on expenditure on passenger cars not entirely used for business purposes to 50%.</p> <p>Use of a passenger car for non-business purposes not treated as supplies of services for consideration.</p> <p>Expenditure covers purchase, leasing, intra-EU acquisition and importation of passenger cars not wholly used for business purposes, incl. purchase of fuel.</p> <p>Maximum authorised weight 3 500 kilograms and not more than 8 seats in addition to driver's seat.</p>	<p>Council Implementing Decision 2014/797/EU OJ L 330</p>	31.12.2017	2014/797/EU
			<p><u>Extension</u> Council Implementing Decision (EU) 2017/1854 OJ L 265</p>	31.12.2020	(EU) 2017/1854
			<p><u>Extension</u> Council Implementing Decision (EU) 2021/1998 OJ L 408</p>	31.12.2024	(EU) 2021/1998

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Estonia (2)	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
			<u>Extension</u> Council Implementing Decision (EU) 2021/358 OJ L 69	31.12.2024	(EU) 2021/358
Finland (1)	<i>Articles 2 and 17</i>	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 (see point (k))	31.12.2000 Extended by tacitly approved decision in 2000 without time limit	OJ C 241, 29.8.1994, p. 335
Finland (2)	Article 287(5)	Authorisation to exempt from VAT taxable persons whose annual turnover is no higher than EUR 15 000	Council Implementing Decision (EU) 2020/774 OJ L 184	31.12.2024	(EU) 2020/774
France (1)		Arrangements applicable to petroleum products and products accorded like treatment	<i>Article 27(5)</i>		

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
	<p><i>Article 2</i></p> <p><i>Article 10</i></p> <p><i>Article 11(B)(1) and (2)</i></p>	<p>(a) transactions effected under suspension of VAT prior to the release of such products onto the internal market</p> <p>(b) chargeable event constituted by the release of products from refineries and depots onto the internal market</p> <p>(c) taxable amount applied on a flat-rate basis at the time of release onto the market</p>			
France (2)	<i>Article 2</i>	<p>Arrangements applicable to the capital goods used by enterprises involved in the exploitation of the continental shelf</p> <p>- Purchase of their equipment under suspension of tax</p>	<i>Article 27(5)</i>		
France (3)	<i>Article 2</i>	<p>Arrangements applicable to importers and resales in unaltered state of ovine hides in the wool, greasy wool and other raw vegetable fibres</p> <p>- Suspension of VAT</p>	<i>Article 27(5)</i>		
France (4)	<i>Article 3</i>	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 80		1997/189/EC

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
France (5)	<i>Article 3</i>	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
France (6)	<i>Article 3</i>	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		2004/853/EC
France (7)	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

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
France (8)	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-EU acquisitions of goods and importations of goods intended for its construction	Council Implementing Decision 2012/85/EU OJ L 41		2012/85/EU
France (9)	Article 5	Authorisation to conclude agreement with Switzerland concerning Basel-Mulhouse Airport that provides that Swiss customs sector in the Airport, established pursuant to Article 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

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
France (10)	Article 5	Authorisation to Spain and France are authorised to consider the electricity interconnection between Gatica in Spain and Cubnezais in France as being situated 50 % on the territory of Spain and 50 % on the territory of France for the purposes of supplies of goods and services, intra-Community acquisitions of goods and importations of goods intended for its construction.	Council Implementing Decision (EU) 2019 /2244 OJ L 336		(EU)2019/2244
France (11)	<i>Article 11</i>	Possibility of using the actual market value instead of the price agreed between the parties for supplies of buildings	<i>Article 27(5)</i>		
France (12)	<i>Article 17(2)</i>	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 <u>Extension</u> Council Decision 93/109/EC OJ L 43	31.12.1992 31.12.1996 Extended by tacitly approved decision in 1996 without time limit	1989/488/EC 1993/109/EEC

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
France (13)	Article 17(6)	<p>Exclusion of expenditure in respect of accommodation, food, hospitality and entertainment from the right to deduct VAT previously charged, except for expenditure</p> <ul style="list-style-type: none"> 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 <i>the first subparagraph of Article 17(6)</i> , come into force	1989/487/EEC

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
France (14)	<i>Article 17</i> <i>Article 22(3), (4) and (5)</i>	<p>Authorisation for:</p> <ul style="list-style-type: none"> 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	31.12.1996 Extended by tacitly approved decision in 1996 without time limit	1992/544/EEC
France (15)	Articles 218 and 232	<p>Mandatory e-invoicing</p> <p>Authorisation to</p> <ul style="list-style-type: none"> accept invoices issued by taxable persons established in the French territory in the form of documents or messages only if those documents or messages are transferred in electronic format provide that the use of electronic invoices issued by taxable persons established in the French territory shall not be subject to a recipient established in the French territory accepting the use of electronic invoices 	Council Implementing Decision (EU) 2022/133 OJ L 20	This Decision shall apply from 01.01.2024 until 31.12. 2026	(EU) 2022/133

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Germany (1)	<i>Article 3</i>	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		83/333/EEC
Germany (2)	<i>Article 3</i>	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		84/468/EEC
Germany (3)	<i>Article 3</i>	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 Luxembourg	Council Decision 95/114/EEC OJ L 80		1995/114/EC
Germany (4)	<i>Article 3</i>	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 80		1997/189/EC

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Germany (5)	<i>Article 3</i>	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 (6)	<i>Article 3</i>	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 (7)	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 27		2008/84/EC

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Germany (8)	Article 5	On the basis of the Agreement between Germany and Czechia , both Member States are authorised to apply measures derogating from Directive 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 (9)	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
Germany (10)	<i>Article 9(2)(b)</i>	Treatment of short internal transport journeys as international transport, and vice versa	<i>Article 27(5)</i>		
Germany (11)	<i>Article 10</i>	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	<i>Article 27(5)</i>		

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Germany (12)	<i>Article 10(2)</i>	Special arrangements under the Franco-German agreement for improving Rhine infrastructure	<i>Article 27(5)</i>		
Germany (13)	<i>Article 10(2)</i>	Other similar international agreements	<i>Article 27(5)</i>		
Germany (14)	<i>Article 11(A)(1)(a)</i>	Flat-rate calculation of the taxable amount for foreign carriers of passengers	<i>Article 27(5)</i>		
Germany (15)	<i>Article 11(A)(1)(a)</i>	Fixing of a minimum taxable amount for supplies of goods and services effected by: <ul style="list-style-type: none"> • 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 	<i>Article 27(5)</i>		
Germany (16)	<i>Article 11(C)(2)</i>	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	<i>Article 27(5)</i>		

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Germany (17)	<i>Article 16(1)</i>	Non-taxation of certain transactions involving traders established in a free port and not entitled to deduct input tax	<i>Article 27(5)</i>		
Germany (18)	<i>Article 28(2)</i>	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)	<i>Article 27(5)</i>		
Germany (19)	<i>Articles 6 and 17</i>	Authorisation to exclude expenditure on goods and services from the right to deduct VAT when goods and services are used more than 90% for the private purposes of a taxable person or his employees, or, more generally, for non-business purposes and to limit the right of deduction to 50% when vehicles are not used exclusively for business purposes.	Council Decision 2000/186/EC OJ L 59	31.12.2002	2000/186/EC
	<i>Article 17</i>	Authorisation to exclude expenditure on goods and services from the right to deduct VAT when the goods and services 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.	<u>Extension</u> 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
	<i>Article 17</i>		<u>Extension</u> Council Decision 2004/817/EC OJ L 357	31.12.2009	2004/817/EC
	Articles 168		<u>Extension</u> Council Decision 2009/791/EC OJ L 283	31.12.2012	2009/791/EC
	Articles 168 and 168a		<u>Extension</u> Implementing Council Decision 2012/705/EU OJ L 319	Date as from which Member States shall or may apply EU 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
			<u>Extension</u> Council Implementing Decision (EU) 2015/2428 OJ L 334	31.12.2018	(EU) 2015/2428

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
			<u>Extension</u> Council Implementing Decision (EU) 2018/2060 OJ L 329	31.12.2021	(EU) 2018/2060
			<u>Extension</u> Council Implementing Decision (EU) 2021/1776 OJ L 360	31.12.2024	(EU) 2021/1776
Germany (20)	Article 5	Authorisation to treat the area of the construction site of the border bridge between Küstrin-Kietz and Kostrzyn nad Odrą as forming part of the territory of Poland for the purposes of supplies of goods and services, intra-EU acquisitions and imports of goods intended for the demolition of the existing border bridge and the construction of a new border bridge	Council Implementing Decision (EU) 2018/918 OJ L 163		(EU) 2018/918
Germany (21)	Article 193	Authorisation to apply the reverse charge mechanism to transactions in emission allowances under the Fuel Emission Allowance Trading Act (Brennstoffemissionshandelsgesetz - BEHG)	Council Implementing Decision (EU) 2021/1778 OJ L 360	31.12.2024	(EU) 2021/1778

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Germany (22)	Article 218 and 232	<p>Mandatory electronic invoicing.</p> <p>Authorisation to:</p> <ul style="list-style-type: none"> only accept invoices which have been issued by taxable persons established in the territory of Germany in the form of documents or messages in electronic format. provide that the use of electronic invoices issued by taxable persons established in the territory of Germany shall not be subject to an acceptance by the recipient established in the territory of Germany. 	<p>Council Implementing Decision (EU) 2023/155</p> <p>OJ L 188</p>	<p>From 1.1.2025 until 31.12.2027 or until the entry into force of a directive amending Articles 218 and 232 of the VAT Directive, whichever is the earlier.</p>	<p>(EU) 2023/1551</p>
Hungary (1)	Article 193	<p>Authorisation to apply the reverse charge mechanism to supplies of capital goods and supplies of goods or services of the open market value exceeding HUF 100 000 by taxable persons under insolvency procedure</p>	<p>Council Implementing Decision (EU) 2018/789</p> <p>OJ L 134</p> <p><u>Extension</u></p> <p>Council Implementing Decision (EU) 2021/1775</p> <p>OJ L 360</p>	<p>31.12.2021</p> <p>31.12.2024</p>	<p>(EU) 2018/789</p> <p>(EU) 2021/1775</p>

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Hungary (2)	Article 287(12)	Authorisation to exempt from VAT taxable persons whose annual turnover is no higher than the equivalent in national currency of EUR 48 000 at the conversion rate on the day of its accession.	Council Implementing Decision (EU) 2018/1490 OJ L 252	31.12.2021 or until the entry into force of a directive amending Articles 281 to 294 of the VAT Directive, whichever date is earlier Implementing Decision repealed and replaced by Council Implementing Decision (EU) 2023/1025	(EU) 2018/1490
			<u>Extension</u> Council Implementing Decision (EU) 2022/73 OJ L 12	31.12.2024 Implementing Decision implicitly repealed and replaced by Council Implementing Decision (EU) 2023/1025	(EU) 2022/73

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
	Article 287(12)	<p>Authorisation to exempt from VAT taxable persons whose annual turnover is no higher than the equivalent in national currency of EUR 71 500 at the conversion rate on the day of its accession.</p> <p>The SME threshold is increased and Implementing Decisions (EU) 2018/1490 and (EU) 2022/73 are repealed.</p>	<p>Council Implementing Decision (EU) 2023/1025 OJ L 137</p>	31.12.2024	(EU) 2023/1025
Hungary (3)	Articles 26(1)(a), 168 and 168a	<p>Authorisation to limit to 50% the right to deduct the VAT on expenditure related to passenger cars not wholly used for business purposes. The use for non-business purposes of such cars included in the assets of a taxable person's business shall not be treated as supplies of services for consideration.</p>	<p>Council Implementing Decision (EU) 2018/1493 OJ L 252</p>	31.12.2021	(EU) 2018/1493

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
			<p><u>Extension</u></p> <p>Council Implementing Decision (EU) 2021/1774 OJ L 360</p>	31.12.2024	(EU) 2021/1774
Ireland (1)	<i>Article 4(1)</i>	Exemption of fish supplied by fishermen to taxable persons	<i>Article 27(5)</i>		
Ireland (2)	<i>Article 5</i>	Treatment of supplies of food products as supplies of services, resulting in the application of the 10% rate instead of the zero rate	<i>Article 27(5)</i>		
Ireland (3)	<i>Article 12</i>	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	<i>Article 27(5)</i>		
Ireland (4)	<i>Article 17(3)</i>	Refund of tax to foreign taxable persons	<i>Article 27(5)</i>		

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Ireland (5)	<i>Article 22(2)</i>	Simplification of the arrangements applied to retailers	<i>Article 27(5)</i>		
Ireland (6)	<i>Article 25(5)</i>	Refund to non-registered farmers of the VAT charged on certain buildings and the drainage or clearing of land	<i>Article 27(5)</i>		
Ireland (7)	<i>Article 28(2)</i>	Application of zero-rating to fertilizers, animal feeding stuffs and seeds	<i>Article 27(5)</i>		
Italy (1)	<i>Articles 2 and 15(5)</i>	Exemption for supplies of vessels intended for scrapping	<i>Article 27(5)</i>		
Italy (2)	<i>Article 3</i>	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		2004/853/EC
Italy (3)	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 (4)	<i>Article 5</i>	Application of zero-rating to supplies of gold bullion	<i>Article 27(5)</i>		

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Italy (5)	<i>Article 6</i>	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 <i>Article 6</i>	<i>Article 27(5)</i>		
Italy (6)	<i>Article 6</i>	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 <i>Article 6</i>	<i>Article 27(5)</i>		
Italy (7)	<i>Article 10</i>	Suspension of payment of tax for sales of agricultural and fishery products to cooperatives with a view to their resale on behalf of producers	<i>Article 27(5)</i>		
Italy (8)	<i>Articles 10(2) and 11(A)(1)(a)</i>	Payment of tax at a preceding stage Tobacco, matches, periodicals	<i>Article 27(5)</i>		
Italy (9)	<i>Articles 11 and 17</i>	1. The taxable amount for the entertainment sector (except for betting and gaming) used for calculating the entertainment tax	<i>Article 27(5)</i>		

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
	<i>Articles 11 and 17</i>	2. The input taxes in this sector are calculated on a flat-rate basis (2/3 of the tax due)			
Italy (10)	Articles 26(1)(a) and 168	Authorisation to limit to 40 % the right to deduct the VAT charged on expenditure on motorised road vehicles not wholly used for business purposes. The use for non-business purposes of such cars included in the assets of a taxable person's business shall not be treated as supplies of services for consideration.	<p>Council Decision 2007/441/EC OJ L 165</p> <p><u>Extension</u> Council Implementing Decision 2010/748/EU OJ L 318</p> <p><u>Extension</u> Council Implementing Decision 2013/679/EU OJ L 316</p>	<p>Entry into force of EU rules determining expenditure relating to motor vehicles that is not eligible for full deduction or 31.12.2010 if earlier</p> <p>Entry into force of EU rules determining expenditure relating to motor vehicles that is not eligible for full deduction or 31.12.2013 if earlier</p> <p>Entry into force of EU rules determining expenditure relating to motorised road vehicles that is not eligible for full deduction of VAT and on 31.12.2016 at the latest</p>	<p>2007/441/EC</p> <p>2010/748/EU</p> <p>2013/679/EU</p>

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
			<u>Extension</u> Council Implementing Decision (EU) 2016/1982 OJ L 305	31.12.2019	(EU) 2016/1982
			<u>Extension</u> Council Implementing Decision (EU) 2019/2138 OJ L 324	31.12.2022	(EU) 2019/2138
			<u>Extension</u> Council Implementing Decision (EU) 2022/2411 OJ L 317	31.12.2025	(EU) 2022/2411
Italy (11)	<i>Article 21</i>	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	<i>Article 27(5)</i>		

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Italy (12)	Articles 206 and 226	<ul style="list-style-type: none"> • 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 • 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 	Council Implementing Decision (EU) 2015/1401 OJ L 217	31.12.2017 (Implementing Decision repealed and replaced by Council Implementing Decision (EU) 2017/784)	(EU) 2015/1401
Italy (13)	Articles 206 and 226	The scope broadened to apply both to companies controlled by public authorities within the meaning of Article 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.	Council Implementing Decision (EU) 2017/784 OJ L 118 <u>Extension</u> Council Implementing Decision (EU) 2020/1105 OJ L 242	30.06.2020 30.06.2023	(EU) 2017/784 (EU) 2020/1105

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
			<u>Extension</u> Council Implementing Decision (EU) 2023/1552 OJ L 188	30.06.2026	(EU) 2023/1552
Italy (14)	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 EU rules establishing a common annual turnover ceiling below which taxable persons may be exempt from VAT or 31.12.2010, if earlier	2008/737/EC
	Article 285	This ceiling may be raised in order to maintain the value of the exemption in real terms	<u>Extension</u> 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. It may be raised in order to maintain the value of the exemption in real terms	<u>Extension</u> 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

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
		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	<u>Extension</u> Council Implementing Decision (EU) 2016/1988 OJ L 306	Date of entry into force of a directive amending Articles 281 to 294 of the VAT Directive or until 31.12.2019, whichever is the earlier	(EU) 2016/1988
			<u>Extension</u> Council Implementing Decision (EU) 2020/647 OJ L 151	31.12.2024 Implementing Decision repealed and replaced by Council Implementing Decision (EU) 2023/664	(EU) 2020/647
	Article 285	Authorisation to exempt from VAT taxable persons whose annual turnover is no higher than EUR 85 000. The SME threshold is increased and Implementing Decision (EU) 2020/647 is repealed.	Council Implementing Decision (EU) 2023/664 OJ L 83	31.12.2024	(EU) 2023/664

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Italy (15)	Articles 218 and 232	Authorisation to apply a mandatory electronic invoicing to all taxable persons established in the territory of Italy except taxable persons benefiting from the exemption for small enterprises and to channel the invoices through the system 'Sistema di Interscambio' managed by the Italian Revenue Agency.	Council Implementing Decision (EU) 2018/593 OJ L 99	31.12.2021	(EU) 2018/593
		The scope is extended to apply also to taxable persons benefiting from the exemption for small enterprises.	<u>Extension</u> Council Implementing Decision (EU) 2021/2251 OJ L 454	31.12.2024	(EU) 2021/2251

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Latvia (1)	Articles 26(1), 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. The use for non-business purposes of such cars included in the assets of a taxable person's business shall not be treated as supplies of services for consideration. Expenditure covers the purchase, leasing, intra-EU acquisition and importation of passenger cars not wholly used for business purposes as well as expenditure related to the maintenance, repair of and fuel.	Council Implementing Decision 2013/191/EU OJ L 113	On 31.12.2015 or, if earlier, on the date on which EU 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)	<u>Extension</u> Council Implementing Decision (EU) 2015/2429 OJ L 334	31.12.2018	(EU) 2015/2429
			<u>Extension</u> Council Implementing Decision (EU) 2018/1921 OJ L 311	31.12.2021	(EU) 2018/1921

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
			<u>Extension</u> Council Implementing Decision (EU) 2021/1968 OJ L 401	31.12.2024	(EU) 2021/1968
Latvia (2)	<i>Article 21</i>	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		<u>Extension</u> Council Implementing Decision 2009/1008/EU OJ L 347	31.12.2012	2009/1008/EU
			<u>Extension</u> Council Implementing Decision 2013/55/EU OJ L 22	31.12.2015	2013/55/EU
			<u>Extension</u> Council Implementing Decision (EU) 2015/2396 OJ L 332	31.12.2018	(EU) 2015/2396

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
			<u>Extension</u> Council Implementing Decision (EU) 2018/2006 OJ L 322	31.12.2021	(EU) 2018/2006
			<u>Extension</u> Council Implementing Decision (EU) 2022/81 OJ L 13	31.12.2024	(EU) 2022/81
Latvia (3)	Article 287(10)	<p>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.</p> <p>Authorisation to exempt from VAT taxable persons whose annual turnover is no higher than EUR 50 000.</p>	Council Implementing Decision 2010/584/EU OJ L 256 <u>Extension</u> Council Implementing Decision 2014/796/EU OJ L 330	Date of entry into force of a directive amending the amounts of annual turnover ceilings or on 31.12.2013 if earlier 31.12.2017	2010/584/EU 2014/796/EU

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
		Authorisation to exempt from VAT taxable persons whose annual turnover is no higher than EUR 40 000.	<p><u>Extension</u> Council Implementing Decision (EU) 2017/2408 OJ L 342</p> <p><u>Extension</u> Council Implementing Decision (EU) 2020/1261 OJ L 296</p>	<p>31.12.2020 or until the entry into force of a directive amending Articles 281 to 294 of the VAT Directive, whichever date is earlier</p> <p>31.12.2024</p>	<p>(EU) 2017/2408</p> <p>(EU) 2020/1261</p>
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	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	2011/335/EU

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
			<u>Extension</u> Council Implementing Decision 2014/795/EU OJ L 330	31.12.2017 or until the entry into force of a directive amending the provisions of Articles 281 to 294 of the VAT Directive, whichever date is earlier	2014/795/EU
			<u>Extension</u> 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 Articles 281 to 294 of the VAT Directive, whichever date is earlier	(EU) 2017/1853
		Authorisation to exempt from VAT taxable persons whose annual turnover is no higher than EUR 55 000	<u>Extension</u> Council Implementing Decision (EU) 2021/86 OJ L 30	31.12.2024	(EU) 2021/86
Luxembourg (1)	<i>Article 3</i>	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

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Luxembourg (2)	<i>Article 3</i>	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 80		1995/114/EC
Luxembourg (3)	<i>Article 5</i>	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 (4)	<i>Articles 8 and 9</i>	Presumption that, unless evidence to the contrary is provided by the taxable person, taxable transactions are deemed to be carried out within the country	<i>Article 27(5)</i>		
Luxembourg (5)	<i>Articles 10(2) and 11(A)(1)(a)</i>	Application of arrangements for the collection of tax at source to imports and supplies of manufactured tobacco	<i>Article 27(5)</i>		

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Luxembourg (6)	<i>Article 11</i>	Option laid down by law to set flat-rate or minimum taxable amounts for certain taxable transactions	<i>Article 27(5)</i>		
Luxembourg (7)	<i>Article 24</i>	Possibility of establishing flat rates for certain categories of person for the purpose of calculating input and output tax amounts	<i>Article 27(5)</i>		
Luxembourg (8)	<i>Article 25</i>	Application of the flat-rate scheme for farmers to supplies of goods, including capital goods that have been used for farming purposes	<i>Article 27(5)</i>		
Luxembourg (9)	Article 285	<p>Authorisation to exempt from VAT taxable persons whose annual turnover is no higher than EUR 25 000</p> <p>Authorisation to exempt from VAT taxable persons whose annual turnover is no higher than EUR 30 000</p>	<p>Council Implementing Decision 2013/677/EU OJ L 316</p> <p><u>Extension</u> Council Implementing Decision (EU) 2017/319 OJ L 47</p>	<p>Date of entry into force of EU rules amending the amounts of the annual turnover ceiling or until 31.12.2016 whichever is the earlier date</p> <p>31.12.2019 or until the entry into force of a directive amending Articles 281 to 294 of the VAT Directive, whichever is the earliest</p>	<p>2013/677/EU</p> <p>(EU) 2017/319</p>

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
		Authorisation to exempt from VAT taxable persons whose annual turnover is no higher than EUR 35 000	<p><u>Extension</u> Council Implementing Decision (EU) 2019/2210 OJ L 332</p> <p><u>Extension</u> Council Implementing Decision (EU) 2022/1661 OJ L 250</p>	<p>31.12.2022 or until the entry into force of a directive amending Articles 281 to 294 of the VAT Directive, whichever is the earliest</p> <p>31.12.2024</p>	<p>(EU) 2019/2210</p> <p>(EU) 2022/1661</p>
Malta (1)	Article 287(13)	Authorisation to exempt from VAT taxable persons whose economic activity consists principally in supplies of services with a high value added (low inputs) and whose annual turnover is no higher than EUR 20 000	Council Implementing Decision (EU) 2018/279 OJ L 54	<p>31.12.2020 or until the entry into force of a directive amending Articles 281 to 294 of the VAT Directive, whichever date is earlier</p> <p>Implementing Decision repealed by Council Implementing Decision (EU) 2021/753</p>	(EU) 2018/279

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
			<p><u>Extension</u> Council Implementing Decision (EU) 2020/1662 OJ L 374</p>	<p>31.12.2024 Implicitly repealed by (EU) 2021/753. The end of validity date is based on the date of publication of the repealing act taking effect on the date of its notification. The repealing act was notified but the date of notification is not available on EUR-Lex – the date of publication is used instead.</p>	<p>(EU) 2020/1662</p>
	<p>Article 287(13)</p>	<p>Authorisation to exempt from VAT taxable persons economic activity consists principally in the supply of services with a low value added (high inputs), or the supply of services with a high value added (low inputs), and whose annual turnover is no higher than EUR 30 000.</p> <p>The SME threshold is increased and Implementing Decision (EU) 2018/279 is repealed.</p>	<p>Council Implementing Decision (EU) 2021/753 OJ L 163</p>	<p>31.12.2024</p>	<p>(EU) 2021/753</p>

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Netherlands (1)	<i>Article 2(1)</i>	1. Application of tax to forward transactions restricted to those transactions which lead to an actual supply within the meaning of <i>Article 2</i> of the Sixth Directive Application of zero-rating to transactions involving batches of coffee until their removal from the warehouse	<i>Article 27(5)</i>		
Netherlands (2)	<i>Article 3</i>	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 (3)	<i>Article 3</i>	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 (4)	<i>Article 6</i>	Special arrangements for the marketing of goods by auction	<i>Article 27(5)</i>		
Netherlands (5)	<i>Articles 10(2) and 11(A)(1)(a)</i>	Application of arrangements for the taxation of manufactured tobacco at source	<i>Article 27(5)</i>		

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Netherlands (6)	<i>Articles 10(2) and 14(1)(h)</i>	Application of zero-rating to imports and supplies by public sale of fish landed by fishing vessels	<i>Article 27(5)</i>		
Netherlands (7)	<i>Article 10(2)</i>	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	<i>Article 27(5)</i>		
Netherlands (8)	<i>Article 11(A)(2)</i>	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)	<i>Article 27(5)</i>		
Netherlands (9)	<i>Article 11(A)(3)(b)</i>	Arrangements applied to discount stamps (excluding their value)	<i>Article 27(5)</i>		
Netherlands (10)	<i>Article 17</i>	Special measures applicable to livestock dealers	<i>Article 27(5)</i>		
Netherlands (11)	<i>Article 21</i>	Transfer to the contractor of the obligation to pay the VAT payable by the subcontractor in the building, metalworking and shipbuilding sectors	Council Communication of 31.7.1982 OJ C 197		OJ C 197, 31.7.1982, p. 1
Netherlands (12)	<i>Article 22</i>	Flat-rate methods of calculating VAT receipts	<i>Article 27(5)</i>		

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Netherlands (13)	Article 285	Authorisation to exempt from VAT taxable persons whose annual turnover is no higher than EUR 25 000.	Council Implementing Decision (EU) 2018/1904 OJ L 310	31.12.2022 or until the entry into force of a directive amending Articles 281 to 294 of the VAT Directive, whichever date is earlier	(EU) 2018/1904
			<u>Extension</u> Council Implementing Decision (EU) 2022/2542 OJ L 328	31.12.2024	(EU) 2022/2542
Poland (1)	Articles 2(1)(d) and 5	Authorisation to conclude with Ukraine an agreement to maintain road bridges on the border: <ul style="list-style-type: none"> • 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 (2)	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 27		2008/84/EC
Poland (3)	Article 5	<p>Subject to an agreement between Poland and Czechia, 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.</p> <p>The VAT Committee shall be notified of additional bridges and road sections. The bridges & road sections & possible construction sites located in Poland for which Czechia is responsible shall be deemed part of Czechia's territory. Those located in Czechia for which Poland is responsible shall be deemed part of Poland's territory.</p>	Council Implementing Decision 2013/237/EU OJ L 141		2013/237/EU

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Poland (4)	Articles 26(1)(a) and 168	<p>Authorisation to restrict to 50% the right to deduct VAT on the purchase, intra-EU 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.</p> <p>The use for non-business purposes of such vehicles shall not be treated as a supply of services for consideration.</p> <p>Limit of 50% shall not apply to motor vehicles with a total maximum weight of more than 3 500 kg or motor vehicles with more than 9 seats incl. driver's seat.</p>	<p>Council Implementing Decision 2013/805/EU OJ L 353</p>	<p>31.12.2016 or, if earlier, on the date of entry into force of EU rules determining the expenditure relating to motorised road vehicles that is not eligible for a full deduction of VAT</p>	<p>2013/805/EU</p>
			<p><u>Extension</u> Council Implementing Decision (EU) 2016/1837 OJ L 280</p>	<p>31.12.2019</p>	<p>(EU) 2016/1837</p>
			<p><u>Extension</u> Council Implementing Decision (EU) 2019/1594 OJ L 248</p>	<p>31.12.2022</p>	<p>(EU) 2019/1594</p>

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
			<u>Extension</u> Council Implementing Decision (EU) 2022/2385 OJ L 315	31.12.2025	(EU) 2022/2385
Poland (5)	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
			<u>Extension</u> 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

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
			<u>Extension</u> Council Implementing Decision 2015/1173/EU OJ L 189	31.12.2018	(EU) 2015/1173
		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	<u>Extension</u> Council Implementing Decision (EU)2016/2090 OJ L 324	Date of entry into force of a directive amending Articles 281 to 294 of the VAT Directive or until 31.12.2018 whichever is the earlier date	(EU) 2016/2090
			<u>Extension</u> Council Implementing Decision (EU) 2018/1919 OJ L 311	31.12.2021 or until the entry into force of a directive amending Articles 281 to 294 of the VAT Directive, whichever date is earlier	(EU) 2018/1919
			<u>Extension</u> Council Implementing Decision (EU) 2021/1780 OJ L 360	31.12.2024	(EU) 2021/1780

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Poland (6)	Article 226	Authorisation to introduce a special statement that VAT shall be paid to the separate and blocked VAT bank account of the supplier opened in Poland on invoices issued in relation to supplies between taxable persons of goods and services listed in the Annex to this Decision where payments for supplies are made by electronic bank transfers.	Council Implementing Decision (EU) 2019/310 OJ L 51	From 01.03.2019 to 28.02.2022	(EU) 2019/310
			<u>Extension</u> Council Implementing Decision (EU) 2022/559 OJ L 108	28.02.2025	(EU) 2022/559
Poland (7)	Articles 218 and 232	Mandatory electronic invoicing. Authorisation to only accept invoices which have been issued by taxable persons established in the territory of Poland in the form of documents or messages in electronic format. Authorisation to provide that the use of electronic invoices issued in the territory of Poland shall not be subject to an acceptance by the recipient.	Council Implementing Decision (EU) 2022/1003 OJ L 168	From 01.01.2024 to 31.12.2026	(EU) 2022/1003

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Romania (1)	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> <ul style="list-style-type: none"> • 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-EU 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 length of the bridge shall be considered as being situated on the territory of the Member State in which any transit journey starts 	<p>Council Implementing Decision 2012/794/EU OJ L 349</p>		<p>2012/794/EU</p>

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Romania (2)	Articles 26(1)(a) and 168	<p>Authorisation to limit to 50% the right to deduct the VAT on the purchase, intra-EU 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>The use for non-business purposes of such vehicles shall not be treated as supplies of services for consideration.</p>	Council Implementing Decision 2012/232/EU OJ L 117	Date of entry into force of EU rules determining the expenditure relating to motorised road vehicles not eligible for full deduction of VAT, or on 31.12.2014 at the latest	2012/232/EU
			<u>Extension</u> Council Implementing Decision 2015/156/EU OJ L 26	31.12.2017	(EU) 2015/156
			<u>Extension</u> Council Implementing Decision (EU) 2017/2012 OJ L 292	Entry into force of EU rules determining expenditure relating to motorised vehicles that is not eligible for full deduction of VAT, or 31.12.2020, whichever is the earlier	(EU) 2017/2012

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
			<u>Extension</u> Council Implementing Decision (EU) 2020/1262 OJ L 296	Date of entry into force of Union rules determining the expenditure relating to motorised road vehicles that is not eligible for full deduction of VAT, or on 31.12.2023, whichever is the earlier	(EU) 2020/1262
Romania (3)	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 <u>Extension</u> Council Implementing Decision (EU) 2016/1206 OJ L 198	31.12.2016 31.12.2019	2013/676/EU (EU) 2016/1206

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
			<u>Extension</u> Council Implementing Decision (EU) 2019/1593 OJ L 248	31.12.2022	(EU) 2019/1593
			<u>Extension</u> Council Implementing Decision (EU) 2023/218 OJ L 30	31.12.2025	(EU) 2023/218
Romania (4)	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
			<u>Extension</u> Council Implementing Decision 2014/931/EU OJ L 365	31.12.2017	2014/931/EU

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
		Authorisation to exempt from VAT taxable persons whose annual turnover is no higher than the equivalent in national currency of EUR 88 500 at the conversion rate on the day of its accession	<p><u>Extension</u> Council Implementing Decision (EU) 2017/1855 OJ L 265</p> <p><u>Extension</u> Council Implementing Decision (EU) 2020/1260 OJ L 296</p>	<p>31.12.2020 or until the entry into force of a directive amending the provisions of Articles 281 to 294 of the VAT Directive whichever date is the earlier</p> <p>31.12.2024</p>	<p>(EU) 2017/1855</p> <p>(EU) 2020/1260</p>

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Romania (5)	Articles 218 and 232	<p>Mandatory electronic invoicing.</p> <p>Authorisation to:</p> <ul style="list-style-type: none"> only accept invoices which have been issued by taxable persons established in the territory of Romania in the form of documents or messages in electronic format. provide that the use of electronic invoices issued by taxable persons established in the territory of Romania shall not be subject to an acceptance by the recipient established in the territory of Romania. 	<p>Council Implementing Decision (EU) 2023/1553</p> <p>OJ L 188</p>	<p>31.12.2026 or until the entry into force of a directive amending Articles 218 and 232 of the VAT Directive, whichever is the earlier.</p>	<p>(EU) 2023/1553</p>
Slovenia (1)	Article 287(15)	<p>Authorisation to exempt from VAT taxable persons whose annual turnover is no higher than EUR 50 000</p>	<p>Council Implementing Decision 2013/54/EU</p> <p>OJ L 22</p> <p><u>Extension</u></p> <p>Council Implementing Decision (EU) 2015/2089</p> <p>OJ L 302</p>	<p>Date of entry into force of a directive amending the amounts of the annual turnover ceilings, 31.12.2015 at the latest</p> <p>Date of entry into force of a directive amending the amounts of the annual turnover ceilings, 31.12.2018 at the latest</p>	<p>2013/54/EU</p> <p>(EU) 2015/2089</p>

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
			<u>Extension</u> Council Implementing Decision (EU) 2018/1700 OJ L 285	31.12.2021 or until the entry into force of a directive amending the provisions of Articles 281 to 294 of the VAT Directive whichever date is the earlier	(EU) 2018/1700
			<u>Extension</u> Council Implementing Decision (EU) 2022/464 OJ L 94	31.12.2024	(EU) 2022/464
Spain (1)	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-EU acquisitions of goods and importations of goods intended for its construction	Council Implementing Decision 2012/85/EU OJ L 41	---	2012/85/EU

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
Spain (2)	Article 5	Authorisation to Spain and France are authorised to consider the electricity interconnection between Gatica in Spain and Cubnezais in France as being situated 50 % on the territory of Spain and 50 % on the territory of France for the purposes of supplies of goods and services, intra-Community acquisitions of goods and importations of goods intended for its construction.	Council Implementing Decision (EU) 2019 /2244 OJ L 336	---	(EU)2019/2244
Sweden (1)	<i>Article 17(2), (3) and (4)</i> <i>Article 17(2), (3) and (4)</i>	Introduction of a special procedure for recovery of VAT on tolls paid for the use of the Öresund fixed link between Sweden and Denmark	Council Decision 2000/91/EC OJ L 28 <u>Extension</u> Council Decision 2003/65/EC OJ L 25 <u>Extension</u> Council Decision 2007/132/EC OJ L 57	Until the entry into force of EU rules referred in <i>the first subparagraph of Article 17(6)</i> , and by 31.12.2002 at the latest 31.12.2006 31.12.2013	2000/91/EC 2003/65/EC 2007/132/EC

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
	Articles 168 to 171	<p>Authorisation to apply the following procedure:</p> <p>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</p> <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>	<p><u>Extension</u> Council Implementing Decision 2013/680/EC OJ L 316</p>	31.12.2020	2013/680/EU

Member State	Directive Provisions	Subject of measure	Legal Base	Expiry	Hyperlink
			<u>Extension</u> Council Implementing Decision (EU) 2020/1277 OJ L_300	31.12.2027	(EU) 2020/1277
United Kingdom ¹ (1)	Articles 16 and 168	Authorisation to fix on a flat-rate basis the proportion of VAT relating to expenditure on fuel used for private purposes in business cars.	<u>Extension</u> Council Implementing Decision (EU) 2021/512 OJ L 103	31.12.2023	(EU) 2021/512
			<u>Extension</u> Council Implementing Decision (EU) 2023/2907 OJ L 2023	31.12.2026	(EU) 2023/2907

¹ UK derogations are only applicable in respect of Northern Ireland and in relation to goods in accordance with the agreed Protocol on Ireland and Northern Ireland (see following link [EU-UK: A new relationship](#)).