



**▼B****COUNCIL IMPLEMENTING DECISION (EU) 2018/485****of 19 March 2018****authorising Denmark to apply a special measure derogating from Article 75 of Directive 2006/112/EC on the common system of value added tax***Article 1*

By way of derogation from Article 75 of Directive 2006/112/EC, where a taxable person uses a light goods vehicle, which has been registered as being solely for business use, for private purposes, or those of his staff, or more generally for purposes other than those of his business, Denmark is authorised to determine the taxable amount by reference to a flat rate for each day of such use.

The flat rate per day as referred to in the first paragraph shall be DKK 40.

*Article 2*

The measure referred to in Article 1 shall only apply to light goods vehicles with a maximum authorised total weight of 3 tonnes.

This measure shall not apply where the use for private purposes exceeds 20 days per calendar year.

*Article 3*

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

**▼M1**

It shall apply from 1 January 2018 to 31 December 2023.

Any request for extension of the measure provided for in this Decision shall be submitted to the Commission by 31 March 2023 and shall be accompanied by a report which includes a review of the measure.

**▼B***Article 4*

This Decision is addressed to the Kingdom of Denmark.