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►**B**

COUNCIL IMPLEMENTING DECISION (EU) 2021/1778

of 5 October 2021

authorising the Federal Republic of Germany to apply a special measure derogating from Article 193 of Directive 2006/112/EC on the common system of value added tax

(OJ L 360, 11.10.2021, p. 117)

Amended by:

		Official Journal		
		No	page	date
►**M1**	Council Implementing Decision (EU) 2024/2680 of 8 October 2024	L 2680	1	11.10.2024

▼B

COUNCIL IMPLEMENTING DECISION (EU) 2021/1778

of 5 October 2021

authorising the Federal Republic of Germany to apply a special measure derogating from Article 193 of Directive 2006/112/EC on the common system of value added tax

Article 1

By way of derogation from Article 193 of Directive 2006/112/EC, the Federal Republic of Germany is authorised to provide that the person liable for payment of VAT is the taxable person to whom the transfer of emission allowances traded in a national trade system under the Fuel Emission Allowance Trading Act (Gesetz über einen nationalen Zertifikatehandel für Brennstoffemissionen) of 12 December 2019 is made.

▼M1

Article 2

This Decision shall expire on 31 December 2026.

Any request for an extension of the special measure provided for in this Decision shall be submitted to the Commission by 31 March 2026 and shall be accompanied by a report which includes an assessment of the special measure and of its impact on the fight against VAT fraud and the number of traders and transactions affected by that measure.

▼B

Article 3

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

Article 4

This Decision is addressed to the Federal Republic of Germany.