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► **B**

COUNCIL IMPLEMENTING DECISION

of 22 January 2013

authorising the Republic of Slovenia to introduce a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax

(2013/54/EU)

(OJ L 22, 25.1.2013, p. 15)

Amended by:

		Official Journal		
		No	page	date
► <u>M1</u>	Council Implementing Decision (EU) 2015/2089 of 10 November 2015	L 302	107	19.11.2015
► <u>M2</u>	Council Implementing Decision (EU) 2018/1700 of 6 November 2018	L 285	78	13.11.2018

▼B

COUNCIL IMPLEMENTING DECISION

of 22 January 2013

**authorising the Republic of Slovenia to introduce a special measure
derogating from Article 287 of Directive 2006/112/EC on the
common system of value added tax**

(2013/54/EU)

Article 1

By way of derogation from point 15 of Article 287 of Directive 2006/112/EC, the Republic of Slovenia is authorised to exempt from VAT taxable persons whose annual turnover is no higher than EUR 50 000.

Article 2

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

▼M2

It shall apply from 1 January 2013 until the earlier of the following two dates:

- (a) 31 December 2021;
- (b) the date from which Member States are to apply any national provisions that they are required to adopt in the event that a directive enters into force amending Articles 281 to 294 of Directive 2006/112/EC governing the special scheme for small enterprises.

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Article 3

This Decision is addressed to the Republic of Slovenia.