

This text is meant purely as a documentation tool and has no legal effect. The Union's institutions do not assume any liability for its contents. The authentic versions of the relevant acts, including their preambles, are those published in the Official Journal of the European Union and available in EUR-Lex. Those official texts are directly accessible through the links embedded in this document

► **B**

COUNCIL IMPLEMENTING DECISION

of 15 November 2013

authorising the Italian Republic to continue to apply a special measure derogating from Article 285 of Directive 2006/112/EC on the common system of value added tax

(2013/678/EU)

(OJ L 316, 27.11.2013, p. 35)

Amended by:

	Official Journal		
	No	page	date
► <u>M1</u> Council Implementing Decision (EU) 2016/1988 of 8 November 2016	L 306	11	15.11.2016

▼B

COUNCIL IMPLEMENTING DECISION

of 15 November 2013

authorising the Italian Republic to continue to apply a special measure derogating from Article 285 of Directive 2006/112/EC on the common system of value added tax

(2013/678/EU)

Article 1

By way of derogation from Article 285 of Directive 2006/112/EC, Italy is authorised to exempt from VAT taxable persons whose annual turnover is no higher than EUR 65 000.

Italy may increase that threshold in order to maintain the value of the exemption in real terms.

▼M1

Article 2

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

This Decision shall apply 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, or until 31 December 2019, whichever is the earlier.

▼B

Article 3

This Decision is addressed to the Italian Republic.