

DECISIONS

COUNCIL IMPLEMENTING DECISION (EU) 2018/1700

of 6 November 2018

amending Implementing Decision 2013/54/EU 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

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ⁽¹⁾, and in particular Article 395(1) thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) Point (15) of Article 287 of Directive 2006/112/EC authorises Slovenia to exempt from value added tax (VAT) taxable persons whose annual turnover is no higher than EUR 25 000.
- (2) By Council Implementing Decision 2013/54/EU ⁽²⁾, Slovenia was authorised, until 31 December 2015 and by way of derogation from point (15) of Article 287 of Directive 2006/112/EC, to exempt from VAT taxable persons whose annual turnover is no higher than EUR 50 000. By Council Implementing Decision (EU) 2015/2089 ⁽³⁾, the application of Decision 2013/54/EU was extended until 31 December 2018.
- (3) By letter registered with the Commission on 22 May 2018, Slovenia requested an authorisation to continue to exempt from VAT taxable persons whose annual turnover is no higher than EUR 50 000.
- (4) In accordance with the second subparagraph of Article 395(2) of Directive 2006/112/EC, the Commission transmitted the request of Slovenia to other Member States by letter dated 25 June 2018. By letter dated 26 June 2018, the Commission notified Slovenia that it had all the information necessary to consider the request.
- (5) According to the information provided by Slovenia, at the end of 2017 around 48 % of VAT registered persons had a taxable turnover below EUR 50 000. Those taxable persons represented only 1 % of the total turnover of which 0,3 % was represented by taxable persons with taxable turnover under EUR 25 000.
- (6) Given that the higher threshold has resulted in reduced VAT obligations for small enterprises, whilst such enterprises may still opt for the regular VAT arrangements in accordance with Article 290 of Directive 2006/112/EC, Slovenia should be authorised to apply the measure for a further limited period until 31 December 2021.
- (7) As Articles 281 to 294 of Directive 2006/112/EC governing the special scheme for small enterprises are subject to review, it is possible that a directive amending those Articles will enter into force setting a date from which Member States are to apply national provisions before the period of validity of the derogation expires on 31 December 2021. In that case, this Decision should cease to apply.
- (8) The derogation has no impact on the Union's own resources accruing from VAT because Slovenia is to carry out a compensation calculation in accordance with Article 6 of Council Regulation (EEC, Euratom) No 1553/89 ⁽⁴⁾.

⁽¹⁾ OJ L 347, 11.12.2006, p. 1.

⁽²⁾ Council Implementing Decision 2013/54/EU 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 (OJ L 22, 25.1.2013, p. 15).

⁽³⁾ Council Implementing Decision (EU) 2015/2089 of 10 November 2015 amending Implementing Decision 2013/54/EU 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 (OJ L 302, 19.11.2015, p. 107).

⁽⁴⁾ Council Regulation (EEC, Euratom) No 1553/89 of 29 May 1989 on the definitive uniform arrangements for the collection of own resources accruing from value added tax (OJ L 155, 7.6.1989, p. 9).

(9) Implementing Decision 2013/54/EU should therefore be amended accordingly,

HAS ADOPTED THIS DECISION:

Article 1

In Article 2 of Implementing Decision 2013/54/EU, the second paragraph is replaced by the following:

'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.'

Article 2

This Decision is addressed to the Republic of Slovenia.

Done at Brussels, 6 November 2018.

For the Council
The President
H. LÖGER
