

# DECISIONS

## COUNCIL IMPLEMENTING DECISION (EU) 2022/464

of 21 March 2022

**amending Implementing Decision 2013/54/EU as regards the authorisation granted to the Republic of Slovenia to continue to apply the 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 <sup>(1)</sup>, and in particular Article 395(1) thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) Article 287, point (15), of Directive 2006/112/EC allows 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 <sup>(2)</sup>, Slovenia was authorised, until 31 December 2015, to introduce a special measure derogating from Article 287, point (15), of Directive 2006/112/EC and thus to exempt from VAT taxable persons whose annual turnover is no higher than EUR 50 000 ('the special measure'). The application of the special measure was extended twice, most recently by Council Implementing Decision (EU) 2018/1700 <sup>(3)</sup>, until 31 December 2021.
- (3) By letter registered with the Commission on 27 October 2021, Slovenia requested a further authorisation to continue to apply the special measure until 31 December 2024, the date by which Member States are to transpose Council Directive (EU) 2020/285 <sup>(4)</sup>. It follows from that Directive that, from 1 January 2025, Member States will be allowed to exempt from VAT the supply of goods and services made by taxable persons whose annual turnover in a given Member State does not exceed the threshold of EUR 85 000 or the equivalent in national currency.
- (4) Pursuant to Article 395(2), second subparagraph, of Directive 2006/112/EC, the Commission transmitted the request made by Slovenia to the other Member States by letter dated 15 November 2021. By letter dated 16 November 2021, the Commission notified Slovenia that it had all the information necessary for the appraisal of the request.
- (5) The special measure is in line with Directive (EU) 2020/285, which seeks to reduce the compliance burden of small enterprises and avoid distortions of competition in the internal market.
- (6) The special measure will remain optional for taxable persons as they may still opt for the normal VAT arrangements pursuant to Article 290 of Directive 2006/112/EC.

<sup>(1)</sup> OJ L 347, 11.12.2006, p. 1.

<sup>(2)</sup> 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).

<sup>(3)</sup> 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 (OJ L 285, 13.11.2018, p. 78).

<sup>(4)</sup> Council Directive (EU) 2020/285 of 18 February 2020 amending Directive 2006/112/EC on the common system of value added tax as regards the special scheme for small enterprises and Regulation (EU) No 904/2010 as regards the administrative cooperation and exchange of information for the purpose of monitoring the correct application of the special scheme for small enterprises (OJ L 62, 2.3.2020, p. 13).

- (7) According to information provided by Slovenia, the special measure will only have a negligible effect on the overall amount of the tax revenue Slovenia collects at the stage of final consumption.
- (8) Following entry into force of Council Regulation (EU, Euratom) 2021/769 <sup>(3)</sup>, there is to be no compensation calculation carried out by Slovenia with regard to the VAT own resource statement for the financial year 2021 onwards.
- (9) Given that the special measure has had a positive impact on the simplification of VAT-related obligations, as it has reduced the administrative burden and compliance costs for both small enterprises and the tax authorities, and given that it lacks any major impact on the total VAT revenue generated, Slovenia should be authorised to continue to apply the special measure.
- (10) The application of the special measure should be limited in time. The time limit should be sufficient to allow the Commission to evaluate the effectiveness and appropriateness of the current threshold. Moreover, pursuant to Article 3(1) of Directive (EU) 2020/285, Member States are to adopt and publish, by 31 December 2024, the laws, regulations and administrative provisions necessary to comply with Article 1 of that Directive, which amends Directive 2006/112/EC, and apply those provisions from 1 January 2025. It is therefore appropriate to authorise Slovenia to apply the special measure until 31 December 2024.
- (11) In order to avoid any disruption, Slovenia should be allowed to continue to apply the special measure without interruption. The authorisation requested should therefore be granted with effect from 1 January 2022, in order to follow seamlessly on from the prior arrangements under Implementing Decision 2013/54/EU.
- (12) 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 31 December 2024.’.

*Article 2*

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

*Article 3*

This Decision is addressed to the Republic of Slovenia.

Done at Brussels, 21 March 2022.

*For the Council*  
*The President*  
J. BORRELL FONTELLES

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<sup>(3)</sup> Council Regulation (EU, Euratom) 2021/769 of 30 April 2021 amending Regulation (EEC, Euratom) No 1553/89 on the definitive uniform arrangements for the collection of own resources accruing from value added tax (OJ L 165, 11.5.2021, p. 9).