

Council Directive 2007/75/EC of 20 December 2007 amending Directive 2006/112/EC with regard to certain temporary provisions concerning rates of value added tax

COUNCIL DIRECTIVE 2007/75/EC

of 20 December 2007

amending Directive 2006/112/EC with regard to certain temporary provisions concerning rates of value added tax

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 93 thereof,

Having regard to the proposal from the Commission,

Having regard to the Opinion of the European Parliament⁽¹⁾,

Having regard to the Opinion of the European Economic and Social Committee,

Whereas:

- (1) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax⁽²⁾ provides for certain derogations with respect to VAT rates. Some of the derogations expire on a fixed date, while others last until the adoption of definitive arrangements.
- (2) The derogations with respect to VAT rates provided for by Directive 2006/112/EC in conformity with the 2003 Act of Accession, and which allow for the smooth adaptation of the economies of certain new Member States to the internal market, have a fixed date and expire shortly.
- (3) A number of these new Member States have expressed their wish to apply the derogations from which they thus benefit for a further period.
- (4) In view of the pending debate on the use of reduced rates and the legislative proposal to be presented by the Commission, it is appropriate to extend certain derogations until the end of 2010, the date to which the experiment on the application of a reduced rate to labour-intensive services has been extended.
- (5) Directive 2006/112/EC should therefore be amended accordingly,

HAS ADOPTED THIS DIRECTIVE:

Article 1

With effect from 1 January 2008, Directive 2006/112/EC is hereby amended as follows:

1. Article 123 shall be replaced by the following:

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Article 123

The Czech Republic may, until 31 December 2010, continue to apply a reduced rate of not less than 5 % to the supply of construction work for residential housing not provided as part of a social policy, excluding building materials.;

2. Article 124 shall be deleted;
3. in Article 125(1) and (2), the words ‘until 31 December 2007’ shall be replaced by ‘until 31 December 2010’;
4. Article 126 shall be deleted;
5. in Article 127, ‘1 January 2010’ shall be replaced by ‘31 December 2010’;
6. Article 128 shall be replaced by the following:

Article 128

1. Poland may, until 31 December 2010, grant an exemption with deductibility of VAT paid at the preceding stage in respect of the supply of certain books and specialist periodicals.

2. Poland may, until 31 December 2010 or until the introduction of definitive arrangements, as referred to in Article 402, whichever is the earlier, continue to apply a reduced rate of not less than 7 % to the supply of restaurant services.

3. Poland may, until 31 December 2010, continue to apply a reduced rate of not less than 3 % to the supply of foodstuffs as referred to in point (1) of Annex III.

4. Poland may, until 31 December 2010, continue to apply a reduced rate of not less than 7 % to the supply of services, not provided as part of a social policy, for construction, renovation and alteration of housing, excluding building materials, and to the supply before first occupation of residential buildings or parts of residential buildings, as referred to in Article 12(1)(a).;

7. in Article 129(1) and (2), the words ‘until 31 December 2007’ shall be replaced by ‘until 31 December 2010’;

8. Article 130 shall be deleted.

Article 2

Member States shall communicate to the Commission the text of the provisions of national law which they adopt in the field covered by this Directive.

Article 3

This Directive shall enter into force on the day of its publication in the *Official Journal of the European Union*.

Article 4

This Directive is addressed to the Member States.

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Done at Brussels, 20 December 2007.

For the Council

The President

F. NUNES CORREIA

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- (1) Opinion of 11 December 2007 (not yet published in the Official Journal).
- (2) [OJL 347, 11.12.2006, p. 1](#). Directive as amended by Directive 2006/138/EC ([OJ L 384, 29.12.2006, p. 92](#)).