

Council Implementing Decision (EU) 2015/1173 of 14 July 2015 amending Decision 2009/790/EC authorising the Republic of Poland to apply a measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax

COUNCIL IMPLEMENTING DECISION (EU) 2015/1173

of 14 July 2015

amending Decision 2009/790/EC authorising the Republic of Poland to apply a 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) Point (14) of Article 287 of Directive 2006/112/EC authorises Poland to exempt from value added tax (VAT) taxable persons whose annual turnover is no higher than the equivalent in national currency of EUR 10 000 at the conversion rate on the day of accession.
- (2) By Council Decision 2009/790/EC<sup>(2)</sup>, Poland was authorised, until 31 December 2012 and as a derogation, to exempt from VAT taxable persons whose annual turnover is no higher than the equivalent in national currency of EUR 30 000 at the conversion rate on the day of accession.
- (3) By Council Implementing Decision 2012/769/EU<sup>(3)</sup> the derogatory measure provided for in Council Decision 2009/790/EC was extended until 31 December 2015.
- (4) In a letter registered with the Commission on 23 December 2014, Poland requested authorisation for a further extension of the measure derogating from point (14) of Article 287 of Directive 2006/112/EC so that it could continue to exempt from VAT taxable persons whose annual turnover is no higher than the equivalent in national currency of EUR 30 000 at the conversion rate on the day of accession. Through that measure, those taxable persons would continue to be exempted from certain or all of the obligations in relation to VAT referred to in Chapters 2 to 6 of Title XI of Directive 2006/112/EC.
- (5) The Commission informed the other Member States by letters dated 6 February 2015 of the request made by Poland. By letter dated 9 February 2015, the Commission notified Poland that it had all the information necessary to consider the request.
- (6) From the information provided by Poland, 103 617 taxable persons benefited from the application of the measure and it has led to an estimated reduction of the budget revenues from VAT of approximately 0,32 % in 2013.

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**Changes to legislation:** There are currently no known outstanding effects for the  
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- (7) Given that this higher threshold has resulted in reduced VAT obligations for the smallest businesses, whilst the latter may still opt for the regular VAT arrangements in accordance with Article 290 of Directive 2006/112/EC, Poland should be authorised to apply the measure for a further limited period.
- (8) The derogation has no impact on the Union's own resources accruing from VAT.
- (9) Decision 2009/790/EC should therefore be amended accordingly,

HAS ADOPTED THIS DECISION:

*Article 1*

Article 2 of Decision 2009/790/EC is replaced by the following:

*Article 2*

This Decision shall apply from 1 January 2010 until 31 December 2018..

*Article 2*

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

*Article 3*

This Decision is addressed to the Republic of Poland.

Done at Brussels, 14 July 2015.

*For the Council*

*The President*

P. GRAMEGNA

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- (1) [OJ L 347, 11.12.2006, p. 1.](#)
- (2) Council Decision 2009/790/EC of 20 October 2009 authorising the Republic of Poland to apply a measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax ([OJ L 283, 30.10.2009, p. 53](#)).
- (3) Council Implementing Decision 2012/769/EU of 4 December 2012 amending Decision 2009/790/EC authorising the Republic of Poland to apply a measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax ([OJ L 338, 12.12.2012, p. 27](#)).

**Changes to legislation:**

There are currently no known outstanding effects for the Council Implementing Decision (EU) 2015/1173.