

Council Implementing Decision (EU) 2015/2348 of 10 December 2015 amending Implementing Decision 2013/53/EU authorising the Kingdom of Belgium to introduce a special measure derogating from Article 285 of Directive 2006/112/EC on the common system of value added tax

COUNCIL IMPLEMENTING DECISION (EU) 2015/2348

of 10 December 2015

amending Implementing Decision 2013/53/EU authorising the Kingdom of Belgium to introduce a special measure derogating from Article 285 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, and in particular Article 291(2) thereof,

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) Under Article 285 of Directive 2006/112/EC, Member States which have not made use of Article 14 of the Second Council Directive 67/228/EEC<sup>(2)</sup> may exempt taxable persons whose annual turnover is no higher than EUR 5 000.
- (2) By Council Implementing Decision 2013/53/EU<sup>(3)</sup>, the Kingdom of Belgium was authorised, until 31 December 2015 and as a derogation, to exempt from VAT taxable persons whose annual turnover is no higher than EUR 25 000. Through that measure, those taxable persons would be exempted from all or some of the obligations in relation to VAT referred to in Chapters 2 to 6 of Title XI of Directive 2006/112/EC. Belgium did not make use of the maximum authorised threshold but applied, as from 1 April 2014, a threshold of EUR 15 000.
- (3) By letters registered with the Commission on 15 July 2015 and 20 August 2015, Belgium again requested authorisation to apply an exemption threshold of EUR 25 000.
- (4) In accordance with the second subparagraph of Article 395(2) of Directive 2006/112/EC, the Commission informed the other Member States, by letter dated 3 September 2015, of the request made by Belgium. By letter dated 4 September 2015, the Commission notified Belgium that it had all the information necessary to consider the request.
- (5) Information provided by Belgium indicates that an additional 18 942 taxable persons benefited from the application of the increased threshold of EUR 15 000 and that it has led to an estimated reduction of its budget revenues from VAT of approximately 0,0188 % in 2014.

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*Changes to legislation:* There are currently no known outstanding effects for the Council Implementing Decision (EU) 2015/2348. (See end of Document for details)

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- (6) Given that the applied threshold has resulted in reduced VAT obligations for those smallest businesses which did not opt for the regular VAT arrangements in accordance with Article 290 of Directive 2006/112/EC, Belgium should be authorised to apply a threshold of EUR 25 000, as this would further reduce the VAT obligations for small businesses. This would be in line with the objectives of Commission Communication dated 25 June 2008 entitled “Think Small First” — A “Small Business Act” for Europe’.
- (7) According to Belgium, the derogating measure will only have a negligible effect on the overall amount of the tax revenue at the stage of final consumption.
- (8) The derogating measure will have no adverse impact on the Union's own resources accruing from VAT because Belgium will carry out a compensation calculation in accordance with Article 6 of Council Regulation (EEC, Euratom) No 1553/89<sup>(4)</sup>.
- (9) Implementing Decision 2013/53/EU should therefore be amended accordingly,

HAS ADOPTED THIS DECISION:

*Article 1*

In the second paragraph of Article 2 of Implementing Decision 2013/53/EU, the date ‘31 December 2015’ is replaced by the date ‘31 December 2018’.

*Article 2*

This Decision is addressed to the Kingdom of Belgium.

Done at Brussels, 10 December 2015.

*For the Council*

*The President*

F. BAUSCH

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- (1) [OJ L 347, 11.12.2006, p. 1.](#)
- (2) Second Council Directive 67/228/EEC of 11 April 1967 on the harmonisation of legislation of Member States concerning turnover taxes — Structure and procedures for application of the common system of value added tax ([OJ 71, 14.4.1967, p. 1303/67](#)).
- (3) Council Implementing Decision 2013/53/EU of 22 January 2013 authorising the Kingdom of Belgium to introduce a special measure derogating from Article 285 of Directive 2006/112/EC on the common system of value added tax ([OJ L 22, 25.1.2013, p. 13](#)).
- (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](#)).

**Changes to legislation:**

There are currently no known outstanding effects for the Council Implementing Decision (EU) 2015/2348.