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► **B**

COUNCIL IMPLEMENTING DECISION

of 30 May 2011

authorising the Republic of Lithuania to apply a measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax

(2011/335/EU)

(OJ L 150, 9.6.2011, p. 6)

Amended by:

		Official Journal		
		No	page	date
► <u>M1</u>	Council Implementing Decision 2014/795/EU of 7 November 2014	L 330	44	15.11.2014
► <u>M2</u>	Council Implementing Decision (EU) 2017/1853 of 10 October 2017	L 265	15	14.10.2017

▼B

COUNCIL IMPLEMENTING DECISION

of 30 May 2011

**authorising the Republic of Lithuania to apply a measure
derogating from Article 287 of Directive 2006/112/EC on the
common system of value added tax**

(2011/335/EU)

Article 1

By way of derogation from Article 287(11) of Directive 2006/112/EC, the Republic of Lithuania is authorised to exempt from VAT taxable persons whose annual turnover is no higher than the equivalent in national currency of EUR 45 000 at the conversion rate on the day of its accession to the European Union.

Article 2

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

▼M2

It shall apply from 1 January 2012 until 31 December 2020 or until the entry into force of a directive amending the provisions of Articles 281 to 294 of Directive 2006/112/EC, whichever date is earlier.

▼B

Article 3

This Decision is addressed to the Republic of Lithuania.