

Council Implementing Decision (EU) 2015/2428 of 10 December 2015  
amending Decision 2009/791/EC and Implementing Decision 2009/1013/  
EU authorising Germany and Austria respectively to continue  
to apply a measure derogating from Articles 168 and 168a of  
Directive 2006/112/EC on the common system of value added tax

- Article 1 Articles 1 and 2 of Decision 2009/791/EC are replaced by  
the following: By way of derogation from Article 168 and  
Article 168a of Directive 2006/112/EC,...
- Article 2 Articles 1 and 2 of Implementing Decision 2009/1013/EU are  
replaced by the following:...
- Article 3 This Decision shall apply from 1 January 2016.
- Article 4 This Decision is addressed to the Federal Republic of Germany...  
Signature

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**Changes to legislation:** There are currently no known outstanding effects for the  
Council Implementing Decision (EU) 2015/2428. (See end of Document for details)

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- (1) [OJ L 347, 11.12.2006, p. 1.](#)
- (2) Council Decision 2009/791/EC of 20 October 2009 authorising the Federal Republic of Germany to continue to apply a measure derogating from Article 168 of Directive 2006/112/EC on the common system of value added tax ([OJ L 283, 30.10.2009, p. 55](#)).
- (3) Council Implementing Decision 2009/1013/EU of 22 December 2009 authorising the Republic of Austria to continue to apply a measure derogating from Article 168 of Directive 2006/112/EC on the common system of value added tax ([OJ L 348, 29.12.2009, p. 21](#)).
- (4) Council Implementing Decision 2012/705/EU of 13 November 2012 amending Decision 2009/791/EC and Implementing Decision 2009/1013/EU authorising Germany and Austria respectively to continue to apply a measure derogating from Articles 168 and 168a of Directive 2006/112/EC on the common system of value added tax ([OJ L 319, 16.11.2012, p. 8](#)).

**Changes to legislation:**

There are currently no known outstanding effects for the Council Implementing Decision (EU) 2015/2428.