

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

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:

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*.

Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

Article 4

This Directive is addressed to the Member States.

Done at Brussels, 20 December 2007.

For the Council

The President

F. NUNES CORREIA