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► **B**

**COMMISSION IMPLEMENTING REGULATION (EU) 2020/21**

**of 14 January 2020**

**amending Implementing Regulation (EU) No 79/2012 laying down detailed rules for implementing certain provisions of Council Regulation (EU) No 904/2010 concerning administrative cooperation and combating fraud in the field of value added tax**

(OJ L 11, 15.1.2020, p. 1)

Amended by:

						Official Journal		
						No	page	date
► <b><u>M1</u></b>	Commission	Implementing	Regulation	(EU)	2020/1318	of L 309	4	23.9.2020
	22 September	2020						

**▼ B**

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**▼ M1**

*Article 1*

In Article 7(2) of Implementing Regulation (EU) No 79/2012, point (d) is replaced by the following:

‘(d) as from 1 July 2021, the tax rates applicable to supplies of goods and services in accordance with the special schemes provided for in Chapter 6 of Title XII of Directive 2006/112/EC referred to in the second paragraph of Article 47g of Regulation (EU) No 904/2010.’.

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*Article 2*

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

**▼ M1**

It shall apply from 1 July 2021.

**▼ B**

This Regulation shall be binding in its entirety and directly applicable in all Member States.