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► **B**

COUNCIL DECISION

of 20 December 2007

authorising the United Kingdom to continue to apply a measure derogating from Articles 26(1)(a), 168 and 169 of Directive 2006/112/EC on the common system of value added tax

(2007/884/EC)

(OJ L 346, 29.12.2007, p. 21)

Amended by:

		Official Journal		
		No	page	date
► <u>M1</u>	Council Implementing Decision 2011/37/EU of 18 January 2011	L 19	11	22.1.2011
► <u>M2</u>	Council Implementing Decision 2013/681/EU of 15 November 2013	L 316	41	27.11.2013
► <u>M3</u>	Council Implementing Decision (EU) 2016/2265 of 6 December 2016	L 342	28	16.12.2016

▼B**COUNCIL DECISION****of 20 December 2007****authorising the United Kingdom to continue to apply a measure derogating from Articles 26(1)(a), 168 and 169 of Directive 2006/112/EC on the common system of value added tax**

(2007/884/EC)

Article 1

By way of derogation from Articles 168 and 169 of Directive 2006/112/EC, the United Kingdom is hereby authorised to restrict to 50 % the right of the hirer or lessee of a car to deduct the VAT on the cost of the hiring or leasing of that car where it is not used entirely for business purposes.

Article 2

By way of derogation from Article 26(1)(a) of Directive 2006/112/EC, the United Kingdom is hereby authorised not to treat as supplies of services for consideration the private use of a business car hired or leased by a taxable person.

▼M3*Article 3*

This Decision shall expire on 31 December 2019.

Any request for extension of the measures provided for in this Decision shall be accompanied by a report, submitted to the Commission by 1 April 2019, which includes a review of the percentage restriction applied on the right to deduct VAT on the hire or lease of cars not entirely used for business purposes.

▼B*Article 4*

This Decision is addressed to the United Kingdom of Great Britain and Northern Ireland.