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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
► <u>M4</u>	Council Implementing Decision (EU) 2019/2230 of 19 December 2019	L 333	146	27.12.2019

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(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.

▼M4*Article 3*

This Decision shall expire on the day following that on which the Treaties cease to apply to the United Kingdom pursuant to Article 50(3) TEU, or, if a withdrawal agreement concluded with the United Kingdom in accordance with Article 50(2) TEU has entered into force, from the day following that on which the transition period ends, or on 31 December 2022, whichever is the earlier.

Any request for authorisation to extend the derogating measures authorised by this Decision, if applicable, shall be submitted to the Commission by 1 April 2022. The request shall be accompanied by a report which includes a review of the percentage restriction applied on the right to deduct VAT on the cost of hiring or leasing cars not used entirely for business purposes.

▼B*Article 4*

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