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► **B**

COUNCIL IMPLEMENTING DECISION

of 7 December 2009

authorising the Republic of Latvia to extend the application of a measure derogating from Article 193 of Directive 2006/112/EC on the common system of value added tax

(2009/1008/EU)

(OJ L 347, 24.12.2009, p. 30)

Amended by:

		Official Journal		
		No	page	date
► <u>M1</u>	Council Implementing Decision 2013/55/EU of 22 January 2013	L 22	16	25.1.2013
► <u>M2</u>	Council Implementing Decision (EU) 2015/2396 of 10 December 2015	L 332	142	18.12.2015
► <u>M3</u>	Council Implementing Decision (EU) 2018/2006 of 11 December 2018	L 322	20	18.12.2018

▼B

COUNCIL IMPLEMENTING DECISION

of 7 December 2009

**authorising the Republic of Latvia to extend the application of a
measure derogating from Article 193 of Directive 2006/112/EC on
the common system of value added tax**

(2009/1008/EU)

Article 1

By way of derogation from Article 193 of Directive 2006/112/EC,
Latvia is authorised to continue to designate the recipient as the
person liable to pay VAT in the case of timber transactions.

▼M3

Article 2

This Decision shall apply until 31 December 2021.

▼B

Article 3

This Decision is addressed to the Republic of Latvia.