

Council Implementing Decision of 7 December 2009 authorising the Republic of Slovenia to apply a measure derogating from Article 167 of Directive 2006/112/EC on the common system of value added tax (2009/939/EU)

Article 1

By way of derogation from Article 167 of Directive 2006/112/EC, Slovenia is authorised to postpone the right of deduction of value added tax (VAT) in respect of taxable persons, as defined in the second paragraph, until it has been paid to the supplier of goods or of services.

The taxable persons concerned must have opted for a scheme under which the VAT on their supplies of goods and of services becomes chargeable on receipt of the payment. Under this scheme, their annual turnover must not exceed EUR 400 000.

Changes to legislation:

There are currently no known outstanding effects for the Council Implementing Decision of 7 December 2009 authorising the Republic of Slovenia to apply a measure derogating from Article 167 of Directive 2006/112/EC on the common system of value added tax (2009/939/EU), Article 1.