This text is meant purely as a documentation tool and has no legal effect. The Union's institutions do not assume any liability for its contents. The authentic versions of the relevant acts, including their preambles, are those published in the Official Journal of the European Union and available in EUR-Lex. Those official texts are directly accessible through the links embedded in this document

COUNCIL IMPLEMENTING DECISION (EU) 2015/2429

of 10 December 2015

authorising Latvia to introduce a special measure derogating from point (a) of Article 26(1) and Articles 168 and 168a of Directive 2006/112/EC on the common system of value added tax

(OJ L 334, 22.12.2015, p. 15)

Amended by:

<u>B</u>

Official Journal

		No	page	date
<u>M1</u>	Council Implementing Decision (EU) 2018/1921 of 4 December 2018	L 311	36	7.12.2018

Corrected by:

- ►<u>C1</u> Corrigendum, OJ L 329, 27.12.2018, p. 53 (2018/1921)
- ►C2 Corrigendum, OJ L 8, 10.1.2019, p. 38 (2018/1921)

COUNCIL IMPLEMENTING DECISION (EU) 2015/2429

of 10 December 2015

authorising Latvia to introduce a special measure derogating from point (a) of Article 26(1) and Articles 168 and 168a of Directive 2006/112/EC on the common system of value added tax

Article 1

By way of derogation from Articles 168 and 168a of Directive 2006/112/EC, Latvia is authorised to limit to 50 % the right to deduct the value added tax (VAT) on expenditure on passenger cars not wholly used for business purposes.

Article 2

By way of derogation from point (a) of Article 26(1) of Directive 2006/112/EC, Latvia shall not treat as supplies of services for consideration the use for private purposes of a passenger car included in the assets of a taxable person's business, where that car has been subject to a limitation authorised under Article 1 of this Decision.

Article 3

The expenditure referred to in Article 1 shall cover the purchase, leasing, intra-Community acquisition and importation of such cars as well as expenditure related to the maintenance, repair and fuel for such cars.

Article 4

This Decision shall only apply to passenger cars with a maximum authorised weight not exceeding 3 500 kilograms and having not more than eight seats in addition to the driver's seat.

Article 5

Articles 1 and 2 shall not apply to the following categories of passenger cars:

- (a) cars purchased for resale, hire or lease;
- (b) cars used for transportation of passengers for a fee, including taxi services;
- (c) cars used for the provision of transportation of goods;
- (d) cars used for the provision of driving lessons;
- (e) cars used for the provision of guard services;
- (f) cars used as emergency vehicles;
- (g) cars used as car sales demonstration vehicles.

▼<u>M1</u>

Article 6

- 1. This Decision shall apply as from 1 January 2016 and shall expire on 31 December 2021.
- 2. Any request for the extension of the authorisation provided for in this Decision shall be submitted to the Commission by 31 March 2021 and shall be accompanied by a report which includes a review of the percentage set out in Article 1.

▼<u>B</u>

Article 7

This Decision is addressed to the Republic of Latvia.