

Council Implementing Decision (EU) 2018/2077 of 20 December 2018  
amending Implementing Decision 2013/53/EU authorising the Kingdom  
of Belgium to introduce a special measure derogating from Article 285  
of Directive 2006/112/EC on the common system of value added tax

- Article 1     Article 2 of Implementing Decision 2013/53/EU is replaced by  
the following: This Decision shall apply from 1 January 2013  
until the earlier...
- Article 2     This Decision shall take effect on the date of its...
- Article 3     This Decision is addressed to the Kingdom of Belgium.  
Signature

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**Changes to legislation:** There are currently no known outstanding effects for the Council Implementing Decision (EU) 2018/2077. (See end of Document for details)

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- (1) [OJ L 347, 11.12.2006, p. 1.](#)
- (2) Council Implementing Decision 2013/53/EU of 22 January 2013 authorising the Kingdom of Belgium to introduce a special measure derogating from Article 285 of Directive 2006/112/EC on the common system of value added tax ([OJ L 22, 25.1.2013, p. 13](#)).
- (3) Council Implementing Decision (EU) 2015/2348 of 10 December 2015 amending Implementing Decision 2013/53/EU authorising the Kingdom of Belgium to introduce a special measure derogating from Article 285 of Directive 2006/112/EC on the common system of value added tax ([OJ L 330, 16.12.2015, p. 51](#)).
- (4) Council Regulation (EEC, Euratom) No 1553/89 of 29 May 1989 on the definitive uniform arrangements for the collection of own resources accruing from value added tax ([OJ L 155, 7.6.1989, p. 9](#)).

**Changes to legislation:**

There are currently no known outstanding effects for the Council Implementing Decision (EU) 2018/2077.