

DEROGATIONS SCHEDULE

Introduction

This document lists the extant authorisations given to Member States to introduce **special measures derogating** from the normal VAT rules in accordance with **art. 395** of **Directive 2006/112/EC**. These authorisations are given for the purpose of allowing Member States to simplify the procedures for charging VAT or for the purpose of preventing certain types of tax evasion or avoidance. Nevertheless, Member States are not obliged to apply the derogations for which they have received authorisation.

The list was drawn up by the Commission, taking into account contributions received from Member States. It covers authorisations which were in force on **31 December 2011**. Authorisations which have expired, as well as those which Member States have confirmed to be no longer exercised, have been excluded.

The European Commission cannot be held responsible for any inaccuracies contained in this document.

IMPORTANT NOTE: The VAT Directive 2006/112/EC entered into force on 1st January 2007 and replaced the 6th Directive (Dir 77/388/EC). Where a derogation was granted when the 6th Directive was still in force, the Heading "Directive Provisions" contains the references to the appropriate 6th Directive Article as it was the relevant legislation at the time. These derogations are marked with an asterisk (*) after the article reference.

A table of correspondence is included in Directive 2006/112/EC.

References under "Legal Base" to Article 27(5) are references to Article 27(5) of the 6th Directive.

Member State	Directive Provisions	Subject of measure	Legal base	Expiry	Hyperlink
Austria	Article 17*	Exclusion from the right to deduct of VAT charged on expenditure in respect of goods and services in cases where private / non business use of those goods and services accounts for more than 90 % of their total use.	Council Decision 2004/866/EC OJ L 371	31.12.2009	2004/866/EC
	Article 168		Extension Council Implementing Decision 2009/1013/EU OJ L 348	31.12.2012	2009/1013/EU
Austria	Article 193	Reverse charge for business to business supplies of mobile phones and computer chips for which the taxable amount is equal to or higher than EUR 5 000	Council Implementing Decision 2010/710/EU OJ L 309	Date of entry into force of Union rules allowing such measures, 31.12.2013 at the latest	2010/710/EU
Belgium	Article 4 (1)*	Non-payment of tax at the stage in question (a) door-to-door distributors of printed matter, press correspondents	Article 27 (5)		
	Article 10 (2)*	(b) recuperable material (not subject to tax)			
	Article 10 (2)*	(c) compensation for flower orders			
	Article 10 (2)*	(d) associations representing authors and composers - payment of tax by associations, the preceding author/association stage escaping tax			
	Article 10 (3)*	(e) sea fishing: non-taxation of the importation of fish landed by fishing vessels and intended for sale			
	Article 10 (2)*	(f) precious stones and pearls: exemption, with entitlement to deduct, of supplies to dealers in such items			
	Article 10 (2)*	(g) special arrangements applied to sales by subsidiaries			

Member State	Directive Provisions	Subject of measure	Legal base	Expiry	Hyperlink
	Article 10 (2)* Article 10 (2) or 28 (2)*	(h) temporary workers: exemption of their services, subject to certain conditions (i) suspension of tax for supplies of commercial inland waterway vessels and related services and for travel agents' commission on sales of international railway tickets			
Belgium	Article 10 (2) and 11 (A) (1) (a)*	Payment of tax at a preceding stage (a) collection of VAT on manufactured tobacco (b) door-to-door sales	Article 27 (5)		
Belgium	Article 11 (A) (1) (a)*	Minimum taxable amount: (a) new, second-hand and company cars: special arrangements for spare parts (b) buildings and building work	Article 27 (5)		
Belgium	Article 11 (A) (1) (a)*	No revision of taxable amount in the event of loss of discount entitlement	Article 27 (5)		
Belgium	Article 11 (C) (3), first indent*	No revision of taxable amount in the event of non-returned packing	Article 27 (5)		
Belgium	Article 11 (A) (1) (a)*	Tax paid on a flat-rate basis: - commission paid by organizers of betting on sports	Article 27 (5)		
Belgium	Article 11 (B)*	No revision, within certain limits, where the tax on importation is insufficient	Article 27 (5)		
Belgium	Article 21*	Payment of VAT due in respect of a given transaction at the time of another taxed transaction. Calculation of this VAT on a flat-rate basis. Arrangements applicable to the monitoring of the quality and conformity of medicines, dietary products, cosmetics and personal hygiene products	Article 27 (5)		
Belgium	Article 21 (1) and 22 (3) (a)*	Issue of invoice and payment of tax by the customer instead of the supplier	Article 27 (5)		

Member State	Directive Provisions	Subject of measure	Legal base	Expiry	Hyperlink
Belgium	Article 21*	Transfer of the obligation to pay VAT to the contractor stage in the building industry	Unpublished decision		
Belgium	Article 22 (4) and 21 (1) a*	Other special arrangements for payment of tax: (a) sale of entry tickets (b) arrangements for bookmakers (c) payment of tax by means of tax stamps (brokers, painters, etc.)	Article 27 (5)		
Belgium	Article 26 (2)*	Flat-rate fixing of travel agents' profit margins	Unpublished decision		
Czech Republic	Article 5	On the basis of the Agreement between the Czech Republic and Germany, both Member States are authorised to apply measures derogating from DIR. 2006/112/EC in relation to the construction and subsequent maintenance of one planned border bridge, the maintenance of 22 existing border bridges (See Annex) and any additional bridges under this Agreement	Council Decision 2009/118/EU OJ L 41		2009/118/EU
Denmark	Article 2* Article 2* Article 2 and 11* Article 2* Article 2*	Exemption of the activities of certain categories of enterprises (a) Exemption for dental laboratories, dentists, and dental technicians for sales of prostheses, etc. (b) Exemption of the sale of certain goods by insurance companies and by banks and savings banks (c) Exemption of the sale of stamps without additional payment, whatever the status of the parties to the contract (d) Exemption of the distribution of internal and professional newspapers and journals by associations (e) Exemption of supplies of catalogues and photocopies by libraries, museums, etc.	Article 27 (5)		

Member State	Directive Provisions	Subject of measure	Legal base	Expiry	Hyperlink
	Article 2*	(f) Exemption of the sale of account books if the price of such articles does not exceed the purchase price			
	Article 2*	(h) Exemption of goods and services supplied by blind persons			
Denmark	Article 5 (6) and 6 (2)*	Fixing of flat-rate tax amounts due in respect of own consumption	Article 27 (5)		
Denmark	Article 2, Article 15 (4) (a) and (b) and (5), and Annex F, point 18*	Exemption of supplies and hire of vessels, other than pleasure crafts, with a tonnage in excess of 5 tonnes. Same exemption for repairs and equipment and for importation, irrespective of whether the vessels are used for international or national traffic.	Article 27 (5)		
Denmark	Article 17 (2), (3) and (4)*	Introduction of a special procedure for recovery of VAT on tolls paid for the use of the Öresund fixed link between Sweden and Denmark	Council Decision 2000/91/EC OJ L 028	Until the entry into force of Community rules referred in first paragraph of Article 17 (6), and by 31 December 2002 at the latest	2000/91/EC
	Articles 168 - 170		Extension Council Decision 2003/65/EC OJ L 025	Extension 31.12.2006	2003/65/EC
			Extension Council Decision 2007/132/EC OJ L 57	Extension 31.12.2013	2007/132/EC
Denmark	Article 22 (3) (a)*	Invoicing and deduction in the case of the exchange of supplies of goods or services between taxable persons	Article 27 (5)		

Member State	Directive Provisions	Subject of measure	Legal base	Expiry	Hyperlink
Estonia	Article 167	<p>Authorisation to postpone the right to deduct within an optional scheme for enterprises operating as a sole proprietor until the input tax has been paid to the taxable person's suppliers.</p> <p>- until 31.12.2010 applicable to taxable persons registered as a sole proprietor - as from 1.01.2011 applicable to taxable persons whose annual turnover does not exceed a threshold set by Estonia at up to EUR 200.000</p>	<p>Council Decision 2007/133/EC OJ L 57</p> <p>Extension Council Implementing Decision 2009/1022/EU OJ L 351</p>	<p>31.12.2009</p> <p>Date of entry into force of a directive authorising all Member States to apply a similar measure, 31.12.2012 at the latest</p>	<p>2007/133/EC</p> <p>2009/1022/EU</p>
Finland	Articles 2 and 17*	<p>Authorisation to exempt from value added tax, with refund of tax paid at the preceding stage, the sale, lease, repair and maintenance of vessels at least 10 metres in length and which by their construction are not intended for pleasure or sports purposes.</p>	<p>Act concerning the conditions of accession of the Republic of Finland OJ C 241 (see pt "K")</p>	<p>31.12.2000</p> <p>Extended by tacitly approved decision in 2000 without time limit</p>	<p>1994 OJ C 241</p>
France	<p>Article 2*</p> <p>Article 10*</p> <p>Article 11 (B) (1) and (2)*</p>	<p>Arrangements applicable to petroleum products and products accorded like treatment</p> <p>(a) transactions effected under suspension of VAT prior to the release of such products onto the internal market</p> <p>(b) chargeable event constituted by the release of products from refineries and depots onto the internal market</p> <p>(c) taxable amount applied on a flat-rate basis at the time of release onto the market</p>	<p>Article 27 (5)</p>		
France	Article 2*	<p>Arrangements applicable to the capital goods used by enterprises involved in the exploitation of the continental shelf</p> <p>- Purchase of their equipment under suspension of tax</p>	<p>Article 27 (5)</p>		

Member State	Directive Provisions	Subject of measure	Legal base	Expiry	Hyperlink
France	Article 2*	Arrangements applicable to importers and resales in unaltered state of ovine hides in the wool, greasy wool and other raw vegetable fibres - Suspension of VAT	Article 27 (5)		
France	Article 3*	Simplification of the charging of VAT on construction and maintenance of the road bridge between Germany and France (Rhine)	Council Decision 97/189/EC OJ L 080		1997/189/EC
France	Article 3*	Germany and France are authorised, in the case of the cross-border bridges on the Rhine referred to in Article 2, to set the territorial boundary between the two States in the middle of the bridges concerned as the place of taxation	Council Decision 2002/888/EC OJ L 311		2002/888/EC
France	Article 3*	Italy and France are authorised to consider the entire length of the carriageway within the tunnels of Mont Blanc and Fréjus as part of the territory of the Member State from which any journey using the carriageway starts.	Council Decision 2004/853/EC OJ L 369	Indefinite	2004/853/EC
France	Article 5	Simplification of the charging of VAT on operation, construction, maintenance and safety of the existing Col de Tende Road Tunnel between France and Italy and of the construction site of the new tunnel, the entire site being considered as Italian territory.	Council Implementing Decision 2010/582/EU OJ L 256		2010/582/EU
France	Article 11*	Possibility of using the actual market value instead of the price agreed between the parties for supplies of buildings	Article 27 (5)		

Member State	Directive Provisions	Subject of measure	Legal base	Expiry	Hyperlink
France	Article 17 (2)*	Exclusion of expenditure in respect of goods and services in cases, where private use of those goods and services accounts for more than 90 % of their total use, from the right to deduct VAT previously charged.	Council Decision 89/488/EEC OJ L 239 Extension Council Decision 93/109/EEC OJ L 043 Extension: Since neither the European Commission nor a Member state asked, within the 2 months period, for the file to be raised before the Council, the request for a derogation was approved under the Art. 27 (4) procedure which was subsequently deleted by Dir. 2004/7/EC	31.12.1992 31.12.1996 .*	1989/488/EC 1993/109/EEC
France	Article 17* Article 22 (3), (4) and (5)*	Authorisation for: - introduction of arrangements for withholding at source the tax payable by authors where the royalties they receive are paid by publishers; royalty collection and distribution companies; or producers, - calculation of authors' deductible input tax by applying a flat rate of 0,80 % to their royalties. The amount determined in this way shall be exclusive of any other deduction.	Council Decision 92/544/EEC OJ L 351 Extension: Since neither the European Commission nor a Member state asked, within the 2 months period, for the file to be raised before the Council, the request for a derogation was approved under the Art. 27 (4) procedure which was subsequently deleted by Dir. 2004/7/EC.	31.12.1996	1992/544/EEC
Germany	Article 3*	Simplification of the charging of VAT on construction and maintenance work on a frontier bridge between Germany and Luxembourg	Council Decision 83/333/EEC OJ L 181		1983/333/EEC

Member State	Directive Provisions	Subject of measure	Legal base	Expiry	Hyperlink
Germany	Article 3*	Simplification of the charging of VAT on construction and maintenance work relating to the diversion of the Ems channel and the extension of the port of Emden	Council Decision 84/468/EEC OJ L 264		1984/468/EEC
Germany	Article 3*	Simplification of the charging of VAT on construction and maintenance of the bridge crossing the Moselle River between the A8 motorway going west from Saarbrücken in Germany and the A13 motorway going east from the Dudelange motorway junction in Luxemburg.	Council Decision 95/114/EC OJ L 080		1995/114/EC
Germany	Article 3*	Simplification of the charging of VAT on construction and maintenance of the road bridge between Germany and France (Rhine)	Council Decision 97/189/EC OJ L 080		1997/189/EC
Germany	Article 3*	Germany and France are authorised, in the case of the cross-border bridges on the Rhine referred to in Article 2, to set the territorial boundary between the two States in the middle of the bridges concerned as the place of taxation	Council Decision 2002/888/EC OJ L 311		2002/888/EC
Germany	Article 3*	Germany and the Netherlands are authorised to regard the construction site and subsequent bridge over the Rodebach between Selfkant and Echt-Susteren as being in German territory	Council Decision 2005/713/EC OJ L 271		2005/713/EC
Germany	Article 5	Simplification of the charging of VAT between Germany and Poland on construction and maintenance of one border bridge crossing the Oder(Odra) and one border bridge crossing the Lausitzer Neiße (Nysa Łużycka) and the maintenance of two existing border bridges over the Oder (Odra) and nine existing border bridges over the Lausitzer Neiße (Nysa Łużycka)	Council Decision 2008/84/EC OJ L 027		2008/84/EC
Germany	Article 5	Simplification of charging of VAT between the Czech Republic and Germany on the construction and subsequent maintenance of one border bridge and the maintenance of 22 existing border bridges.	Council Decision 2009/118/EU OJ L 41		2009/118/EU

Member State	Directive Provisions	Subject of measure	Legal base	Expiry	Hyperlink
Germany	Article 5	Simplification of the charging of VAT on renovation or subsequent maintenance of the bridge crossing the Moselle River between the B419 motorway in Germany (Wellen) and the N1 motorway in Luxemburg (Grevenmacher), the whole bridge being considered as Luxemburg territory	Council Implementing Decision 2010/579/EU OJ L 256		2010/579/EU
Germany	Article 9 (2) (b)*	Treatment of short internal transport journeys as international transport, and vice versa	Article 27 (5)		
Germany	Article 10*	Discontinuance of the application of tax in respect of trade in precious metals: VAT is not applied to supplies of gold, silver and platinum effected between member enterprises of the stock exchange	Unpublished decision		
Germany	Article 10 (2)*	Special arrangements under the Franco-German agreement for improving Rhine infrastructure	Article 27 (5)		
Germany	Article 10 (2)*	Other similar international agreements	Article 27 (5)		
Germany	Article 11 (A) (1) (a)*	Flat-rate calculation of the taxable amount for foreign carriers of passengers	Article 27 (5)		
Germany	Article 11 (A) (1) (a)*	Fixing of a minimum taxable amount for supplies of goods and services effected by: <ul style="list-style-type: none"> - associations to their members or near relations of those members; - traders to their near relations; - traders to their employees or members of their families under a work contract. 	Unpublished decision		
Germany	Article 11 (C) (2)*	Conversion of foreign values into German marks at the average monthly rate or at the daily rate by way of derogation from the general rule of conversion based on the last reported exchange rate	Article 27 (5)		

Member State	Directive Provisions	Subject of measure	Legal base	Expiry	Hyperlink
Germany	Article 16 (1)*	Non-taxation of certain transactions involving traders established in a free port and not entitled to deduct input tax	Article 27 (5)		
Germany	Article 17* Article 168	Authorisation to exclude expenditure on goods and services from the right to deduct VAT when the goods and services in question are used more than 90 % for the private purposes of a taxable person or of his employees, or, more generally, for non-business purposes.	Council Decision 2003/354/EC OJ L 123 Extension Council Decision 2004/817/EC OJ L 357 Extension Council Decision 2009/791/EC OJ L 283	30.06.2004 31.12.2009 31.12.2012	2003/354/EC 2004/817/EC 2009/791/EC
Germany	Article 28 (2) (zero rate)*	Suspension of tax for certain services supplied by the German railways to the railways of neighbouring countries at frontier stations (e.g. provision of staff or premises)	Article 27 (5)		
Germany	Article 193	Reverse charge for business to business supplies of mobile phones and computer chips for which the taxable amount is equal to or higher than EUR 5000	Council Implementing Decision 2010/710/EU OJ L 309	Date of entry into force of Union rules allowing such measures, 31.12.2013 at the latest	2010/710/EU
Ireland	Article 4 (1)*	Exemption of fish supplied by fishermen to taxable persons	Article 27 (5)		
Ireland	Article 5*	Treatment of supplies of food products as supplies of services, resulting in the application of the 10% rate instead of the zero rate	Article 27 (5)		

Member State	Directive Provisions	Subject of measure	Legal base	Expiry	Hyperlink
Ireland	Article 6*	Treatment of rented property as supplies of goods	Article 27 (5)		
Ireland	Article 12*	Application of an increased rate under certain circumstances	Article 27 (5)		
Ireland	Article 12 (4) and 2 of the First VAT Directive	Application of the zero and 10% rates to supplies of livestock and property with division of the taxable amount, reducing the effective rates to 1% and 3% respectively	Article 27 (5)		
Ireland	Article 17 (3)*	Refund of tax to foreign taxable persons	Article 27 (5)		
Ireland	Article 22 (2)*	Simplification of the arrangements applied to retailers	Article 27 (5)		
Ireland	Article 25 (5)*	Refund to non-registered farmers of the VAT charged on certain buildings and the drainage or clearing of land	Article 27 (5)		
Ireland	Article 28 (2)*	Application of zero-rating to fertilizers, animal feeding stuffs and seeds	Article 27 (5)		
Italy	Article 2* Article 15 (5)*	Exemption for supplies of vessels intended for scrapping	Article 27 (5)		
Italy	Article 3*	Italy and France are authorised to consider the entire length of the carriageway within the tunnels of Mont Blanc and Fréjus as part of the territory of the Member State from which any journey using the carriageway starts.	Council Decision 2004/853/EC/EC OJ L 369	Indefinite	2004/853/EC
Italy	Article 5	Simplification of the charging of VAT on operation, construction, maintenance and safety of the existing Col de Tende Road Tunnel between France and Italy and of the construction site of the new tunnel, the entire site being considered as Italian territory.	Council Implementing Decision 2010/582/EU OJ L 256		2010/582/EU
Italy	Article 5*	Application of zero-rating to supplies of gold bullion	Article 27 (5)		

Member State	Directive Provisions	Subject of measure	Legal base	Expiry	Hyperlink
Italy	Article 6*	Transactions such as transfers of copyright effected by authors or their heirs (except for those relating to cinematographic, architectural and advertising work) and the related services of intermediaries are not regarded as supplies of services since they are excluded from the scope of the Article	Article 27 (5)		
Italy	Article 6*	Certain supplies of services involved in the monitoring of product quality and the application of quality marks are not taxable since they are excluded from the scope of the Article	Article 27 (5)		
Italy	Article 10*	Suspension of payment of tax for sales of agricultural and fishery products to cooperatives with a view to their resale on behalf of producers	Article 27 (5)		
Italy	Article 10 (2) and 11 (A) (1) (a)*	Payment of tax at a preceding stage Tobacco, matches, periodicals	Article 27 (5)		
Italy	Articles 11 and 17*	<ol style="list-style-type: none"> 1. The taxable amount for the entertainments sector (except for betting and gaming) is that used for calculating the entertainments tax 2. The input taxes in this sector are calculated on a flat-rate basis (2/3 of the tax due) 	Article 27 (5)		

Member State	Directive Provisions	Subject of measure	Legal base	Expiry	Hyperlink
Italy	Article 168 and 26(1)(a)	Limitation on right to deduct for motor vehicles	Council Decision 2007/441/EC OJ L 165 Council Implementing Decision 2010/748/EU OJ L 318	Date of entry into force of Community rules determining the expenditure relating to motor vehicles that is not eligible for a full deduct. of VAT or on 31.12.2010 if earlier Date of entry into force of Community rules determining the expenditure relating to motor vehicles that is not eligible for a full deduct. of VAT or on 31.12. 2013 if earlier	2007/441/EC 2010/748/EU
Italy	Article 21*	Payment of the tax relating to public telephones and urban transport at a single stage (by the franchisee or carrier respectively even if there is an intermediary between it and the user) on the basis of the price paid by the user	Article 27 (5)		
Italy	Article 193	Reverse charge for business to business supplies of mobile phones and computer chips	Council Implementing Decision 2010/710/EU OJ L 309	Date of entry into force of Union rules allowing such measures, 31.12.2013 at the latest	2010/710/EU
Italy	Article 285	Authorisation to exempt taxable persons whose annual turnover is no higher than EUR 30 000 from VAT with respect to tax periods falling between 1 January 2008 and 31 December 2010 This ceiling may be raised in order to maintain the value of the exemption in real terms	Council Decision 2008/737/EC OJ L 249 Council implementing Decision 2010/688/EU OJ L 294	Date of entry into force of Community rules establishing a common annual turnover ceiling below which taxable persons may be exempt from VAT or on 31.12.2010, if earlier Date of entry into force of a Directive amending this annual turnover ceiling or on 31.12.2013, if earlier	2008/737/EC 2010/688/EU

Member State	Directive Provisions	Subject of measure	Legal base	Expiry	Hyperlink
Latvia	Article 21*	Authorisation to designate the recipient of supplies of timber as the person liable to pay the tax.	Council Decision 2006/42/EC OJ L 25	31.12.2009	2006/42/EC
	Article 193		Extension Council Implementing Decision 2009/1008/EU OJ L 347	31.12.2012	2009/1008/EU
Latvia	Article 287(10)	Authorisation to exempt from VAT taxable persons whose annual turnover is no higher than the equivalent in national currency of EUR 50000 at the conversion rate on the day of accession	Council Implementing Decision 2010/584/EU OJ L 256	Date of entry into force of a Directive amending the amounts of annual turnover ceilings or on 31.12.2013 if earlier	2010/584/EU
Lithuania	Article 21*	Authorisation to designate the recipient of the following supplies: timber; construction services; metal waste and scrap; and supplies by persons under an insolvency or judicial restructuring procedure, as the person liable to pay the tax.	Council Decision 2006/388/EC OJ L 150	31.12.2009	2006/388/EC
	Article 193	Authorisation to designate the recipient of the following supplies: timber and supplies by persons under an insolvency or judicial restructuring procedure, as the person liable to pay the tax	Extension Council Implementing Decision 2010/99/EU OJ L 45	31.12.2012	2010/99/EU
Lithuania	Article 287	Authorisation to exempt from VAT taxable persons whose annual turnover is no higher than the equivalent in national currency of EUR 45 000 at the conversion rate on the date of accession	Council Implementing Decision 2011/335/EU OJ L 150	Until date of entry into force of a Directive amending the amounts of the annual turnover ceilings or until 31.12.2014, whichever date is earlier	2011/335/EU

Member State	Directive Provisions	Subject of measure	Legal base	Expiry	Hyperlink
Luxembourg	Article 3*	Simplification of the charging of VAT on work involved in the construction and maintenance of a frontier bridge between Germany and Luxembourg	Council Decision 83/333/EEC OJ L 181		1983/333/EEC
Luxembourg	Article 3*	Simplification of the charging of VAT on construction work and maintenance of the bridge crossing the Moselle River between the A8 motorway going west from Saarbrücken in Germany and the A13 motorway going east from the Dudelange motorway junction in Luxembourg	Council Decision 95/114/EC OJ L 080	Indefinite	1995/114/EC
Luxembourg	Article 5	Simplification of the charging of VAT on renovation or subsequent maintenance of the bridge crossing the Moselle River between the B419 motorway in Germany (Wellen) and the N1 motorway in Luxembourg (Grevenmacher), the whole bridge being considered as Luxembourg territory	Council Implementing Decision 2010/579/EU OJ L 256		2010/579/EU
Luxembourg	Articles 8 and 9*	Presumption that, unless evidence to the contrary is provided by the taxable person, taxable transactions are deemed to be carried out within the country	Article 27 (5)		
Luxembourg	Articles 10 (2) and 11 (A) (1) (a)*	Application of arrangements for the collection of tax at source to imports and supplies of manufactured tobacco	Article 27 (5)		
Luxembourg	Article 11*	Option laid down by law to set flat-rate or minimum taxable amounts for certain taxable transactions	Article 27 (5)		
Luxembourg	Article 24*	Possibility of establishing flat rates for certain categories of person for the purpose of calculating input and output tax amounts	Article 27 (5)		
Luxembourg	Article 25*	Application of the flat-rate scheme for farmers to supplies of goods, including capital goods that have been used for farming purposes	Article 27 (5)		

Member State	Directive Provisions	Subject of measure	Legal base	Expiry	Hyperlink
Netherlands	Article 2 (1)*	1. Application of tax to forward transactions restricted to those transactions which lead to an actual supply within the meaning of Article 2 of the Sixth Directive 2. Application of zero-rating to transactions involving batches of coffee until their removal from the warehouse	Article 27 (5)		
Netherlands	Article 3*	Simplification of the charging of VAT on construction and maintenance work involved in the diversion of the Ems channel and the extension of the port of Emden	Council Decision 84/468/EEC OJ L 264		1984/468/EEC
Netherlands	Article 3*	Germany and the Netherlands authorised to regard the construction site and subsequent bridge over the Rodebach between Selfkant and Echt-Susteren as being in German territory	Council Decision 2005/713/EC OJ L 271	No time limit	2005/713/EC
Netherlands	Article 6*	Special arrangements for the marketing of goods by auction	Article 27 (5)		
Netherlands	Articles 10 (2) and 11 (A) (1) (a)*	Application of arrangements for the taxation of manufactured tobacco at source	Article 27 (5)		
Netherlands	Article 10 (2) and 14 (1) (h)*	Application of zero-rating to imports and supplies by public sale of fish landed by fishing vessels	Article 27 (5)		
Netherlands	Article 10 (2)*	Postponement of the chargeability of tax in respect of supplies of goods by foreign suppliers to consignees to the time of supply within the country	Article 27 (5)		
Netherlands	Article 11 (A) (2)*	Exclusion of packing from the taxable amount without adjustment in the case of non-returned packing (maintenance in fact of the former arrangements despite the new legislation adopted in compliance with the Sixth Directive)	Article 27 (5)		

Member State	Directive Provisions	Subject of measure	Legal base	Expiry	Hyperlink
Poland	Article 5	Simplification of the charging of VAT between Germany and Poland on construction and maintenance of one border bridge crossing the Oder(Odra) and one border bridge crossing the Lausitzer Neiße (Nysa Łużycka) and the maintenance of two existing border bridges over the Oder (Odra) and nine existing border bridges over the Lausitzer Neiße (Nysa Łużycka)	Council Decision 2008/84/EC OJ L027		2008/84/EC
Poland	Article 168	Authorisation to restrict to 60 % the right to deduct for motor vehicles other than passenger cars, up to max. PLN 6000, with a max. carrying capacity of over 500 kg and a max. weight of 3,5 tons	Council implementing Decision 2010/581/EU OJ L 256	31.12.2013	2010/581/EU
Poland	Article 287	Authorisation to exempt from VAT taxable persons whose annual turnover is no higher than the equivalent in national currency of EUR 30.000 at the conversion rate on the day of its accession	Council Decision 2009/790/EC OJ L 283	Date of entry into force of the provisions of a directive amending the amounts of the annual turnover ceiling or until 31.12.2012, whichever is the earlier date	2009/790/EU
Portugal	Article 21 (1) (a)* Article 22*	Introduction of a special measure for the taxation of doorstep sales.	Council Decision 99/82/EC OJ L 027	31.12.2000	
			Council Decision 2004/738/EC OJ L 352	31.12.2009	2004/738/EC
	Article 168	Special measure for the taxation of doorstep sales. Change in Art. 2: Firms authorised to apply this special measure shall be entitled to deduct the VAT payable or paid by their resellers and shall be liable for the VAT payable on the supply of these goods to the final consumers.	Council Implementing Decision 2010/39/EU OJ L 19	31.12.2012	2010/39/EU

Member State	Directive Provisions	Subject of measure	Legal base	Expiry	Hyperlink
Romania	Articles 168, 193 and 250	Authorisation to designate the recipient of: - supplies of wood products - supplies of goods and provision of services by taxable persons, with the exception of retailers, under an insolvency procedure	Council implementing Decision 2010/583/EU OJ L 256	31.12.2013	2010/583/EU
Romania	Art. 193	Authorisation to designate as the person liable to pay VAT the taxable recipient of supplies of certain goods mentioned in the combined nomenclature established by Regulation (EEC) No 2658/87 (reverse charge agricultural products)	Council Implementing Decision 2011/363/EU OJ L 163	31.05.2013	2011/363/EU
Slovenia	Article 167	Authorisation to postpone the right to deduct within an optional scheme for enterprises below EUR 208,646 until the input tax has been paid to the taxable person's suppliers.	Council Decision 2007/133/EC OJ L 57	31.12.2009	2007/133/EC
		Extension of the authorisation to postpone the right to deduct within an optional scheme for enterprises below EUR 400,000 until the input tax has been paid to the taxable person's suppliers.	Extension Council Implementing Decision 2009/939/EU OJ L 325	Date of entry into force of a directive authorising all Member States to apply a similar measure, 31.12.2012 at the latest	2009/939/EU
Sweden	Article 167	Authorisation to postpone the right to deduct within an optional scheme for enterprises below 3,000,000 SEK until the input tax has been paid to the taxable person's suppliers.	Council Decision 2007/133/EC OJ L 57	31.12.2009	2007/133/EC
			Extension Council Implementing Decision 2009/938/EU OJ L 325	Date of entry into force of a directive authorising all Member States to apply a similar measure, 31.12.2012 at the latest	2009/938/EU

Member State	Directive Provisions	Subject of measure	Legal base	Expiry	Hyperlink
Sweden	Article 17 (2), (3) and (4)*	Introduction of a special procedure for recovery of VAT on tolls paid for the use of the Öresund fixed link between Sweden and Denmark	Council Decision 2000/91/EC OJ L 028 Extension Council Decision 2003/65/EC OJ L 025 Extension Council Decision 2007/132/EC OJ L 57	Until the entry into force of Community rules referred in first paragraph of Article 17 (6), and by 31 December 2002 at the latest. 31.12.2006 31.12.2013	2000/91/EC 2007/132/EC
United Kingdom	Articles 2 and 28 (2)*	System enabling taxable persons whose supplies are exclusively zero-rated to be regarded as not subject to tax	Article 27 (5)		
United Kingdom	Articles 2 (1) and 6*	Application of the zero rate to forward transactions effected on futures markets and to the services of market members (Terminal Markets)	Article 27 (5)		
United Kingdom	Articles 5 (6) and 11 (A) (1) (b)*	The proportion of VAT relating to expenditure on fuel used for private purposes in business cars is to be determined on a flat-rate basis, which shall be expressed in fixed amounts, established on the basis of the CO2 emissions level of the type of vehicle, that reflect fuel consumption	Council Decision 2006/659/EC OJ L 272	31.12.2015	2006/659/EC
United Kingdom	Articles 6 and 13 (B) (b) (1)*	Special arrangements applied to long stays in hotels under which an assessment is made on a flat-rate basis of the part of the service deemed to correspond to a letting of immovable property exempt under Article 13(B)(b)(1) (measure previously notified under Article 27(5))	Council Decision of 19.12.86 OJ L 359		OJ link

Member State	Directive Provisions	Subject of measure	Legal base	Expiry	Hyperlink
United Kingdom	Article 11*	Introduction of a system enabling the tax authorities to fix a minimum taxable amount (sale price to consumer) in cases where the marketing structure of certain firms is based on the sale of their products to unregistered resellers (measure previously notified under Article 27(5))	Council Decision 85/369/EEC OJ 199 This system has been extended twice, firstly for two years by an unnumbered Council decision of 25.5.87, OJ L 188, and secondly for an indefinite period by Decision 89/534/EEC, OJ L 280.		1985/369/EEC 1989/534/EEC
United Kingdom	Article 11 (A) (1) (b)*	Authorisation for using the open market value as the taxable amount for the supply, within the meaning of Article 5 (7) (a) and (b), of buildings or parts of buildings before first occupation and of the land on which they stand	Council Decision 89/466/EEC OJ L 226	Until the deletion of point 16 of Annex F (Article 28(3)(b))	1989/466/EEC
United Kingdom	Article 11 (A) (1) (a)*	Authorisation to prescribe, in cases where a marketing structure based on the supply of goods through non-taxable persons results in non-taxation at the stage of final consumption, that the taxable amount for supplies to such persons is to be the open market value of the goods as determined at that stage	Council Decision 89/534/EEC OJ L 280		1989/534/EEC

Member State	Directive Provisions	Subject of measure	Legal base	Expiry	Hyperlink
United Kingdom	Article 17(1)*	Authorisation to provide within an optional system enterprises with an annual turnover less than 340.000 Ecus must postpone the right of deduction of tax until it has been paid to the supplier	Council Decision 87/400/EEC OJ L 213	30.9.1990	1987/400/EEC
		Extension of a measure to grant undertakings with an annual turnover of less than £ 300 000 the option of deferring deduction of tax until it is paid to the supplier.	Council Decision 90/497/EEC OJ L 276	31.12.1992	
		Extension of a measure to provide within an optional scheme that enterprises with an annual turnover of less than £ 350 000 must postpone the right of deduction of tax until it has been paid to the supplier.	Council Decision 93/111/EEC OJ L 043	31.12.1996	
		Extension of a measure to provide within an optional scheme that enterprises with an annual turnover of less than £ 400 000 must postpone the right of deduction of tax until it has been paid to the supplier.	Council Decision 97/375/EC OJ L 158	31.12.1999	
		Extension of a measure to provide within an optional scheme that enterprises with an annual turnover of less than £ 600 000 must postpone the right of deduction of tax until has been paid to the supplier	Council Decision 2000/435/EC OJ L 172	31.12.2003	
		Extension of a measure to provide within an optional scheme that enterprises with an annual turnover of less than £ 660 000 must postpone the right of deduction of tax until has been paid to the supplier	Extension Council Decision 2003/909/EC OJ L 342	31.12.2006	
	Article 167	Extension of a measure to provide within an optional scheme that enterprises with an annual turnover of less than £ 1 350 000 must postpone the right of deduction of tax until it has been paid to the supplier	Extension Council Decision 2007/133/EC OJ L 57	31.12.2009	2007/133/EC
		Extension of a measure to provide within an optional scheme that enterprises with an annual turnover of less than £ 1.500.000 must postpone the right of deduction of tax until it has been paid to the supplier	Extension Council Implementing Decision 2009/938/EU OJ L 325	Date of entry into force of a directive authorising all Member States to apply a similar measure; 31.12.2012 at the latest	2009/938/EU

Member State	Directive Provisions	Subject of measure	Legal base	Expiry	Hyperlink
United Kingdom	Article 17 (2) and (3)*	Authoris. to restrict to 50 % the right of the hirer or lessee to deduct input tax on charges for the hire or lease of a passenger car where the car is used for private purposes	Council Decision 95/252/EC OJ L 159	31.12.1997	1998/198/EC
			Extension Council Decision 98/198/EC OJ L 076	31.12.1998	
			Extension Council Decision 99/79/EC OJ L 027	31.12.2000	
	Article 6 (2) (a)*	Authorisation not to treat as supplies of services for consideration the private use of a business car hired or leased by a taxable person0	Extension Council Decision 2000/747/EC OJ L 302	31.12.2003	
			Extension Council Decision 2003/909/EC OJ L 342	31.12.2004	
			Extension Council Decision 2004/855/EC OJ L 369	31.12.2007	
			Extension Council Decision 2007/884/EC OJ L 346	31.12.2010	2007/884/EC
Articles 26(1)(a), 168 and 169		Extension Council implementing Decision 2011/37/EU OJ L 19	Date of entry into force of Comm. rules determ. expend. rel. to motor vehicles that is not eligible for full deduct. of VAT, 31.12.2013 at the latest	2011/37/EU	

Member State	Directive Provisions	Subject of measure	Legal base	Expiry	Hyperlink
United Kingdom	Article 193	Reverse charge for business to business supplies of mobile phones and computer chips	<p>Council Decision 2007/250/EC OJ L 109</p> <p>Extension Council Decision 2009/439/EC OJ L 148</p> <p>Extension Council implementing Decision 2010/710/EU OJ L 309</p>	<p>30.04.2009</p> <p>30.04.2011</p> <p>Date of entry into force of Union rules allowing such measures, 31.12.2013 at the latest</p>	<p>2007/250/EC</p> <p>2009/439/EC</p> <p>2010/710/EU</p>
United Kingdom	Article 22*	Flat-rate methods for calculating VAT receipts	Article 27 (5)		

