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►**B**

COUNCIL DECISION

of 18 June 2007

authorising the Italian Republic to apply measures derogating from Articles 26(1)(a) and 168 of Directive 2006/112/EC on the common system of value added tax

(2007/441/EC)

(OJ L 165, 27.6.2007, p. 33)

Amended by:

		Official Journal		
		No	page	date
►**M1**	Council Implementing Decision 2010/748/EU of 29 November 2010	L 318	45	4.12.2010
►**M2**	Council Implementing Decision 2013/679/EU of 15 November 2013	L 316	37	27.11.2013
►**M3**	Council Implementing Decision (EU) 2016/1982 of 8 November 2016	L 305	30	12.11.2016

▼B

COUNCIL DECISION

of 18 June 2007

authorising the Italian Republic to apply measures derogating from Articles 26(1)(a) and 168 of Directive 2006/112/EC on the common system of value added tax

(2007/441/EC)

Article 1

By way of derogation from Article 168 of Directive 2006/112/EC, Italy is hereby authorised to limit to 40 % the right to deduct the VAT charged on expenditure on motorised road vehicles not wholly used for business purposes.

Article 2

By way of derogation from Article 26(1)(a) of Directive 2006/112/EC, Italy is also required not to treat as supplies of services for consideration the use for private purposes of vehicles included in the assets of a taxable person's business, where that vehicle has been subject to a restriction of the right to deduct under this Decision.

Article 3

Expenditure relating to vehicles is excluded from the restriction on the right to deduct as authorised by this Decision where the vehicle falls into any of the following categories:

— the vehicle forms part of the taxable person's stock-in-trade in the exercise of his activity,

— the vehicle is used as a taxi,

— the vehicle is used for instruction by a driving school,

— the vehicle is used for hire or leasing,

— the vehicle is used by sales representatives.

Article 4

The related expenditure shall cover the purchase of a vehicle, including contracts of assembly and the like, manufacture, intra-Community acquisition, importation, leasing or hire, modification, repair or maintenance, and expenditure on supplies or services performed in relation to vehicles and their use, including lubricants and fuel.

Article 5

Articles 1 and 2 shall apply to all motorised vehicles, other than agricultural or forestry tractors, which are normally used for carrying persons or goods by road with a maximum authorised mass not exceeding 3 500 kilograms and having not more than eight seats in addition to the driver's seat.

▼**M3**

Article 6

Any request for the extension of the measures provided for in this Decision shall be submitted to the Commission by 1 April 2019.

Any request for the extension of those measures shall be accompanied by a report which includes a review of the percentage restriction applied on the right to deduct VAT charged on expenditure on motorised road vehicles not wholly used for business purposes.

Article 7

This Decision shall expire on 31 December 2019.

▼**B**

Article 8

This Decision is addressed to the Italian Republic.