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COUNCIL DECISION

of 20 October 2009

authorising the Republic of Poland to apply a measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax

(2009/790/EC)

(OJ L 283, 30.10.2009, p. 53)

Amended by:

		Official Journal		
		No	page	date
►**M1**	Council Implementing Decision 2012/769/EU of 4 December 2012	L 338	27	12.12.2012

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COUNCIL DECISION

of 20 October 2009

authorising the Republic of Poland to apply a measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax

(2009/790/EC)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 93 thereof,

Having regard to Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ([1]), and in particular Article 395(1) thereof,

Having regard to the proposal from the Commission,

Whereas:

(1) In a letter registered by the Commission's Secretariat-General on 22 June 2009, the Republic of Poland requested authorisation to apply a special measure derogating from Article 287 of Directive 2006/112/EC in order to exempt from value added tax (VAT), from 1 January 2010, 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.

(2) In accordance with Article 395(2) of Directive 2006/112/EC, by letter dated 22 June 2009, the Commission informed the other Member States of the request made by the Republic of Poland. By letter dated 3 July 2009, the Commission notified the Republic of Poland that it had all the information it considered necessary to appraise the request.

(3) Title XII, Chapter 1 of Directive 2006/112/EC provides for the possibility of Member States applying special schemes for small enterprises, including an optional VAT exemption scheme for taxable persons whose annual turnover is below a certain ceiling.

(4) Under Article 287(14) of Directive 2006/112/EC, the Republic of Poland may exempt from VAT taxable persons whose annual turnover is no higher than the equivalent in national currency of EUR 10 000 at the conversion rate on the day of its accession.

(5) By increasing this ceiling to EUR 30 000, the Republic of Poland will be able to simplify administrative procedures for a larger proportion of small enterprises, while confining itself to those enterprises with the lowest turnover, and thus contributing to their development.

([1]) OJ L 347, 11.12.2006, p. 1.

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(6) In its proposal for a Directive simplifying value added tax obligations of 29 October 2004, the Commission included provisions aimed at allowing Member States to set the annual turnover ceiling for the VAT exemption scheme at up to EUR 100 000 or the equivalent in national currency, with the possibility of updating this amount each year. The request submitted by the Republic of Poland is in line with this proposal.

(7) The derogation presented will have no impact on the European Communities' own resources accruing from value added tax,

HAS ADOPTED THIS DECISION:

Article 1

By way of derogation from Article 287 of Directive 2006/112/EC, the Republic of Poland is authorised 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.

Article 2

This Decision shall apply from 1 January 2010 until the date of entry into force of the provisions of a directive amending the amounts of the annual turnover ceilings below which taxable persons may qualify for VAT exemption or until ►**M1** 31 December 2015 ◄, whichever is the earlier date.

Article 3

This Decision is addressed to the Republic of Poland.