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►**B**

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
►**M2**	Council Implementing Decision (EU) 2015/1173 of 14 July 2015	L 189	36	17.7.2015
►**M3**	Council Implementing Decision (EU) 2016/2090 of 21 November 2016	L 324	7	30.11.2016

▼B

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)

▼M3

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 40 000 at the conversion rate on the day of its accession.

Article 2

This Decision shall apply until the entry into force of a Directive amending Articles 281 to 294 of Directive 2006/112/EC on a special scheme for small enterprises, or until 31 December 2018, whichever is the earlier.

▼B

Article 3

This Decision is addressed to the Republic of Poland.