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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 |
| ►**M4** | Council Implementing Decision (EU) 2018/1919 of 4 December 2018 | L 311 | 32 | 7.12.2018 |

▼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.

▼M4

*Article 2*

This Decision shall apply from 1 January 2010 until the earlier of the following two dates:

(a) 31 December 2021;

(b) the date from which Member States are to apply any national provisions that they are required to adopt in the event that a directive is adopted amending Articles 281 to 294 of Directive 2006/112/EC governing the special scheme for small enterprises.

▼B

*Article 3*

This Decision is addressed to the Republic of Poland.