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►**B**

COUNCIL DECISION

of 20 October 2009

authorising the Federal Republic of Germany to continue to apply a measure derogating from Article 168 of Directive 2006/112/EC on the common system of value added tax

(2009/791/EC)

(OJ L 283, 30.10.2009, p. 55)

Amended by:

		Official Journal		
		No	page	date
►**M1**	Council Implementing Decision 2012/705/EU of 13 November 2012	L 319	8	16.11.2012
►**M2**	Council Implementing Decision (EU) 2015/2428 of 10 December 2015	L 334	12	22.12.2015
►**M3**	Council Implementing Decision (EU) 2018/2060 of 20 December 2018	L 329	20	27.12.2018

▼B

COUNCIL DECISION

of 20 October 2009

authorising the Federal Republic of Germany to continue to apply a measure derogating from Article 168 of Directive 2006/112/EC on the common system of value added tax

(2009/791/EC)

▼M2

Article 1

By way of derogation from Article 168 and Article 168a of Directive 2006/112/EC, Germany is authorised to exclude completely value added tax (VAT) borne 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 or non-economic activities.

▼M3

Article 2

This Decision shall expire on 31 December 2021.

Any request for the extension of the derogating measure provided for in this Decision shall be submitted to the Commission by 31 March 2021.

Such request shall be accompanied by a report on the application of this measure which includes a review of the apportionment rate applied on the right to deduct VAT on the basis of this Decision.

▼B

Article 3

This Decision is addressed to the Federal Republic of Germany.