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►B

COUNCIL IMPLEMENTING DECISION

of 16 February 2010

authorising the Republic of Lithuania to extend the application of a measure derogating from Article 193 of Directive 2006/112/EC on the common system of value added tax

(Only the Lithuanian text is authentic)

(2010/99/EU)

(OJ L 45, 20.2.2010, p. 10)

Amended by:

		Official Journal		
		No	page	date
►M1	Council Implementing Decision 2012/704/EU of 13 November 2012	L 319	7	16.11.2012
►M2	Council Implementing Decision (EU) 2015/2395 of 10 December 2015	L 332	140	18.12.2015
►M3	Council Implementing Decision (EU) 2018/1920 of 4 December 2018	L 311	34	7.12.2018

▼B

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Article 1

By way of derogation from Article 193 of Directive 2006/112/EC, Lithuania is authorised to continue to designate the taxable person to whom the following supplies of goods and services are made as the person liable for payment of VAT:

(a) supplies of goods and services by a taxable person while under an insolvency procedure or a restructuring procedure subject to judicial oversight;

(b) supplies of timber.

Article 2

This Decision shall take effect on the day of its notification.

▼M3

It shall apply until 31 December 2021.

▼M2

Any request for the extension of the measure provided for in this Decision shall be submitted to the Commission by 31 March 2018 and shall be accompanied by a report on the application of that measure.

▼B

Article 3

This Decision is addressed to the Republic of Lithuania.

Article 4

This Decision shall be published in the *Official Journal of the European Union*.