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►**B**

COUNCIL IMPLEMENTING DECISION

of 26 April 2012

authorising Romania to apply measures derogating from Article 26(1)(a) and Article 168 of Directive 2006/112/EC on the common system of value added tax

(2012/232/EU)

(OJ L 117, 1.5.2012, p. 7)

Amended by:

		Official Journal		
		No	page	date
►**M1**	Council Implementing Decision (EU) 2015/156 of 27 January 2015	L 26	27	31.1.2015
►**M2**	Council Implementing Decision (EU) 2017/2012 of 7 November 2017	L 292	57	10.11.2017
►**M3**	Council Implementing Decision (EU) 2020/1262 of 4 September 2020	L 296	6	10.9.2020

▼B

COUNCIL IMPLEMENTING DECISION

of 26 April 2012

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(2012/232/EU)

Article 1

By way of derogation from Article 168 of Directive 2006/112/EC, Romania is hereby authorised to limit to 50 % the right to deduct the VAT on the purchase, intra-Community acquisition, importation, hire or leasing of motorised road vehicles as well as the VAT charged on expenditure related to those vehicles, where the vehicle is not used exclusively for business purposes.

The restriction set out in the first subparagraph shall not apply to motorised road vehicles with a maximum permissible laden mass of more than 3 500 kg or with more than nine seats including the driver's seat.

Article 2

The first subparagraph of Article 1 shall not apply to the following categories of motorised road vehicles:

(a) vehicles used exclusively for emergency services, for security, protection and courier services;

(b) vehicles used by sales agents and by purchasing agents;

(c) vehicles used for the transport of passengers for consideration, including taxi services;

(d) vehicles used for the supply of services for consideration, including hire or driving lessons provided by driving schools;

(e) vehicles used for hire or leasing;

(f) vehicles used as commodities for trading purposes.

Article 3

By way of derogation from point (a) of Article 26(1) of Directive 2006/112/EC, Romania is authorised not to treat as a supply of services for consideration the private use by a taxable person or his staff or, more generally, for purposes other than those of his business, of a vehicle to which the restriction referred to in Article 1 of this Decision applies.

▼M3

Article 4

1. This Decision shall expire on the date of entry into force of Union rules determining the expenditure relating to motorised road vehicles that is not eligible for full deduction of VAT, or on 31 December 2023, whichever is the earlier.

2. Any request for the extension of the measures provided for in this Decision shall be submitted to the Commission by 31 March 2023. Such request shall be accompanied by a report which includes a review of the percentage restriction applied on the right to deduct VAT on the basis of this Decision.

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Article 5

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

Article 6

This Decision is addressed to Romania.