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►**B**

COUNCIL IMPLEMENTING DECISION

of 7 November 2014

authorising the Republic of Estonia to apply a measure derogating from point (a) of Article 26(1) and Articles 168 and 168a of Directive 2006/112/EC on the common system of value added tax

(2014/797/EU)

(OJ L 330, 15.11.2014, p. 48)

Amended by:

		Official Journal		
		No	page	date
►**M1**	Council Implementing Decision (EU) 2017/1854 of 10 October 2017	L 265	17	14.10.2017

▼B

COUNCIL IMPLEMENTING DECISION

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(2014/797/EU)

Article 1

By way of derogation from Articles 168 and 168a of Directive 2006/112/EC, Estonia is authorised to limit the right to deduct value added tax (VAT) on expenditure on passenger cars not entirely used for business purposes to 50 %.

Article 2

By way of derogation from point (a) of Article 26(1) of Directive 2006/112/EC, Estonia shall not treat the use of a passenger car for non-business purposes, included in the assets of a taxable person's business, as supplies of services for consideration, where that car has been subject to a limitation authorised under Article 1 of this Decision.

Article 3

The expenditure referred to in Article 1 shall cover the purchase, leasing, intra-Community acquisition and importation of passenger cars not wholly used for business purposes and expenditure related thereto, including the purchase of fuel.

Article 4

This Decision shall only apply to passenger cars with a maximum authorised weight not exceeding 3 500 kilograms and having not more than eight seats in addition to the driver's seat.

Article 5

Articles 1 and 2 shall not apply to the following categories of passenger cars:

(a) cars purchased for resale, hire or lease;

(b) cars used for transportation of passengers for a fee, including taxi services;

(c) cars used for the provision of driving lessons.

▼M1

Article 6

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

It shall expire on 31 December 2020.

2. Any request for the extension of the authorisation provided for in this Decision shall be submitted to the Commission by 31 March 2020 and accompanied by a report which includes a review of the percentage set out in Article 1.

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Article 7

This Decision is addressed to the Republic of Estonia.