COUNCIL IMPLEMENTING DECISION (EU) 2015/2089

of 10 November 2015

amending Implementing Decision 2013/54/EU authorising the Republic of Slovenia to introduce a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ([1]), and in particular Article 395(1) thereof,

Having regard to the proposal from the European Commission,

Whereas:

(1) Point 15 of Article 287 of Directive 2006/112/EC authorises Slovenia to exempt from value added tax ('VAT') taxable persons whose annual turnover is no higher than EUR 25 000.

(2) By Council Implementing Decision 2013/54/EU ([2]), Slovenia was authorised, until 31 December 2015 and by way of derogation from point 15 of Article 287 of Directive 2006/112/EC, to exempt from VAT taxable persons whose annual turnover is no higher than EUR 50 000.

(3) By letters registered with the Commission on 27 May 2015 and 17 June 2015, Slovenia requested authorisation for an extension of the measure derogating from point 15 of Article 287 of Directive 2006/112/EC in order to be able to continue to exempt from VAT taxable persons whose annual turnover is no higher than EUR 50 000. By means of that measure, those taxable persons would continue to be exempted from certain or all of the obligations in relation to VAT referred to in Chapters 2 to 6 of Title XI of Directive 2006/112/EC.

(4) By letter dated 24 June 2015, the Commission informed the other Member States of the request made by Slovenia. By letter dated 25 June 2015, the Commission notified Slovenia that it had all the information necessary to consider the request.

(5) From the information provided by Slovenia, at the end of 2013, 51,45 % of VAT payers had a taxable turnover below EUR 50 000 and represented only 1 % of the total VAT revenue.

(6) Given that this higher threshold has resulted in reduced VAT obligations for small businesses and that such businesses may still opt for the regular VAT arrangements in accordance with Article 290 of Directive 2006/112/EC, Slovenia should be authorised to apply the measure for a further limited period.

(7) The derogation has no impact on the Union's own resources accruing from VAT because Slovenia is to carry out a compensation calculation in accordance with Article 6 of Council Regulation (EEC, Euratom) No 1553/89 ([3]).

(8) Implementing Decision 2013/54/EU should therefore be amended accordingly,

HAS ADOPTED THIS DECISION:

Article 1

In the second paragraph of Article 2 of Implementing Decision 2013/54/EU, the date '31 December 2015' is replaced by the date '31 December 2018'.

([1]) OJ L 347, 11.12.2006, p. 1.
([2]) Council Implementing Decision 2013/54/EU of 22 January 2013 authorising the Republic of Slovenia to introduce a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax (OJ L 22, 25.1.2013, p. 15).
([3]) Council Regulation (EEC, Euratom) No 1553/89 of 29 May 1989 on the definitive uniform arrangements for the collection of own resources accruing from value added tax (OJ L 155, 7.6.1989, p. 9).

Article 2

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

Article 3

This Decision is addressed to the Republic of Slovenia.

Done at Brussels, 10 November 2015.

For the Council
The President
P. GRAMEGNA