This text is meant purely as a documentation tool and has no legal effect. The Union's institutions do not assume any liability for its contents. The authentic versions of the relevant acts, including their preambles, are those published in the Official Journal of the European Union and available in EUR-Lex. Those official texts are directly accessible through the links embedded in this document

►**B**

COUNCIL IMPLEMENTING DECISION (EU) 2017/1768

of 25 September 2017

authorising the Republic of Croatia to introduce a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax

(OJ L 250, 28.9.2017, p. 71)

Amended by:

		Official Journal		
		No	page	date
►**M1**	Council Implementing Decision (EU) 2020/1661 of 3 November 2020	L 374	4	10.11.2020

▼B

COUNCIL IMPLEMENTING DECISION (EU) 2017/1768

of 25 September 2017

authorising the Republic of Croatia to introduce a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax

Article 1

By way of derogation from point (19) of Article 287 of Directive 2006/112/EC, Croatia is authorised to exempt from VAT taxable persons whose annual turnover is no higher than the equivalent in national currency of EUR 45 000 at the conversion rate on the day of its accession.

Article 2

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

▼M1

This Decision shall apply from 1 January 2018 until 31 December 2024.

▼B

Article 3

This Decision is addressed to the Republic of Croatia.