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►**B**

COUNCIL IMPLEMENTING DECISION (EU) 2017/2408

of 18 December 2017

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

(OJ L 342, 21.12.2017, p. 8)

Amended by:

		Official Journal		
		No	page	date
►**M1**	Council Implementing Decision (EU) 2020/1261 of 4 September 2020	L 296	4	10.9.2020

▼B

COUNCIL IMPLEMENTING DECISION (EU) 2017/2408

of 18 December 2017

authorising the Republic of Latvia to apply 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 10 of Article 287 of Directive 2006/112/EC, the Republic of Latvia is authorised to exempt from VAT taxable persons whose annual turnover is no higher than EUR 40 000.

Article 2

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

▼M1

This Decision shall apply until 31 December 2024.

▼B

Article 3

This Decision is addressed to the Republic of Latvia.