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►B ►C1 **COUNCIL IMPLEMENTING DECISION (EU) 2018/1921**

of 4 December 2018

amending Implementing Decision (EU) 2015/2429 authorising Latvia to introduce a special 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 ◄

(OJ L 311, 7.12.2018, p. 36)

Corrected by:

►C1 Corrigendum, OJ L 329, 27.12.2018, p. 53 (2018/1921)
►C2 Corrigendum, OJ L 8, 10.1.2019, p. 38 (2018/1921)

▼B

▼C1

COUNCIL IMPLEMENTING DECISION (EU) 2018/1921

of 4 December 2018

amending Implementing Decision (EU) 2015/2429 authorising Latvia to introduce a special 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

▼B

Article 1

▼C2

Article 6 of Implementing Decision (EU) 2015/2429 is replaced by the following:

▼B

‘Article 6

1. This Decision shall apply as from 1 January 2016 and shall expire on 31 December 2021.

2. Any request for the extension of the authorisation provided for in this Decision shall be submitted to the Commission by 31 March 2021 and shall be accompanied by a report which includes a review of the percentage set out in Article 1.’

Article 2

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

It shall apply as from 1 January 2019.

Article 3

This Decision is addressed to the Republic of Latvia.