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►**B**

COUNCIL IMPLEMENTING DECISION (EU) 2018/279

of 20 February 2018

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

(OJ L 54, 24.2.2018, p. 14)

Amended by:

		Official Journal		
		No	page	date
►**M1**	Council Implementing Decision (EU) 2020/1662 of 3 November 2020	L 374	6	10.11.2020

▼B

COUNCIL IMPLEMENTING DECISION (EU) 2018/279

of 20 February 2018

authorising Malta 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 13 of Article 287 of Directive 2006/112/EC, Malta is authorised to exempt from VAT taxable persons whose economic activity consists principally in supplies of services with a high value added (low inputs) and whose annual turnover is no higher than EUR 20 000.

Article 2

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

▼M1

It shall apply from 1 January 2018 until 31 December 2024.

▼B

Article 3

This Decision is addressed to Malta.