



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
Indirect Taxation and Tax administration
Value added tax

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**VALUE ADDED TAX COMMITTEE
(ARTICLE 398 OF DIRECTIVE 2006/112/EC)**

INFORMATION PAPER

ORIGIN: Commission

REFERENCE: Article 105a(5)

SUBJECT: Informing the VAT Committee of options exercised under the fourth subparagraph Article 105a(1), the third subparagraph of Article 105a(3) and Article 105b of Directive 2006/112/EC

With the adoption on 5 April 2022 of Council Directive (EU) 2022/542 amending Directive 2006/112/EC as regards rates of value added tax¹, scope is left for Member States to maintain derogations applied in accordance with Union law on 1 January 2021. For some derogations, communication to the VAT Committee by a set date is required by Member States for these to be maintained and made accessible to other Member States.

On the basis of the derogations falling under Articles 105a(1) and (3) and 105b of the VAT Directive² that continue to be applied, Member States wishing to apply any of those derogations shall adopt, by 7 October 2023, the detailed rules governing their exercise. Pursuant to Article 105a(5) of the VAT Directive, they shall communicate to the VAT Committee the text of the main provisions of national law they have adopted.

On this basis, three Member States³ have notified so far⁴ the VAT Committee of the text of the main provisions of their national law that they had adopted. The Commission services have established a list of those derogations taken up by other Member States. This list features in the Annex to this document (see separate file).

The Commission services draw the attention of other Member States which have not yet communicated to the VAT Committee the text of the main provisions of national law that they had adopted for taking up such derogations by 7 October 2023 of their obligation to do so.

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¹ Council Directive (EU) 2022/542 of 5 April 2022 amending Directives 2006/112/EC and (EU) 2020/285 as regards rates of value added tax (OJ L 107, 6.4.2022, p. 1).

² Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006).

³ Cyprus, Greece and Malta.

⁴ Notifications received up until 24 October 2023 when this information paper was finalised.