

**A: Communications of derogations falling under Articles 105a(1), 105a(3) and 105b - available for other Member States to apply under the same conditions**

Communication to the VAT Committee following the adoption of Council Directive (EU) 2022/542 amending Directive 2006/112/EC as regards rates of value added tax

Derogation(s) adopted by 7 October 2023 by...

<i>Cyprus</i>									
Number	Legal basis			Text of main provisions of national law	Description provided by the Member State	Rate or exemption	Date adopted	Date notified	Date of application
	105a(1)	105a(3)	105b						
1	X			Street cleaning, refuse collection and waste treatment services, excluding services provided by public authorities, local authorities and bodies governed by public law.	Refuse collection and waste treatment as applied by Italy (A list, item 7)	Super-reduced rate (3%)		9-08-2023	21-07-2023
2	X			Waste water disposal and treatment and evacuation of septic and industrial tanks.	Sewage disposal and treatment and emptying of septic tanks and industrial tanks (A list, item 8)				
3	X			Admission right from the first performance of theatrics, musicians and dance works or classical projects.	Receipts from the first performance of musical and choreographic works or classical works, as applied by France (A list, item 3)				

The VAT LAW L. 75(I)/2023 of 21 July 2023, relevant provisions included in article 6, Schedule B of the amending Law.

<i>Greece</i>									
Number	Legal basis			Text of main provisions of national law	Description provided by the Member State	Rate or exemption	Date adopted	Date notified	Date of application
	105a(1)	105a(3)	105b						
1	X			The provision of services on the basis of contracts for works intended exclusively to overcome or cut off architectural services restricting the mobility of disabled persons in public or private buildings or buildings serving a public interest.	Provision of services relating to overcoming or removing architectural barriers (as applied by Italy)	Super-reduced rate (4%)			
2		X		Agricultural tractors and forestry tractors (VD EX 8701), agricultural machinery, appliances and tools (EX 8201, EX 8413, EX 8419, EX 8424, EX 8432, EX 8433, EX 8434, EX 8436, EX 8435, EX 8437, EX), pumps for liquids (EX 8413), air-compression air pumps for fish tankers (VC EX 8414), mobile silos (ΔE EX 8716), heat (ΔE EX 9406), debris for fish crops made of glass (EX 7020), fluid storage shells (ΔE EX 8479), floating fish farming structures (ΔE EX 8907), which by their nature and characteristics are mainly or exclusively intended for agriculture, livestock farming or forestry. Livestock farming includes any activity of rearing animals, birds, insects or fish. Water storage debris which can be used in the storage of water for irrigation or drainage or fire-fighting or in fish farming (DOK EX 3925, EX 6811, EX 3926, EX 6810, EX 7309, EX 7310, EX 7611, EX 7612). This Decision does not apply to parts and accessories of the above goods.	Agricultural machinery (as applied by Portugal)	Parking rate (13%)			

<i>Malta</i>									
Number	Legal basis			Text of main provisions of national law	Description provided by the Member State	Rate or exemption	Date adopted	Date notified	Date of application
	105a(1)	105a(3)	105b						
1		X		12. Custody and management of securities.		Parking rate (12%)	6-10-2023	12-10-2023	1-01-2024
2		X		13. Credit management and credit guarantees by a person or body other than those who granted the credit.					
3		X		14. A pleasure boat lease to a person under an arrangement for any term or part of a term which, when added to the previous lease term, of the same or other goods of the same type, to the same person during the preceding twelve (12) months ending on the date of commencement of the existing lease, does not exceed five (5) weeks.					
4		X		15. Services consisting of the care of the human body required to be provided by a person in the exercise of any profession regulated by the Health Professions Act (Cap. 464), including services provided in the course of a health studio business or similar business, but not including exempt supplies referred to in item 11 of Section Two of the Fifth Schedule.					