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►**B**

COUNCIL IMPLEMENTING DECISION

of 22 January 2013

authorising the Kingdom of Belgium to introduce a special measure derogating from Article 285 of Directive 2006/112/EC on the common system of value added tax

(2013/53/EU)

(OJ L 22, 25.1.2013, p. 13)

Amended by:

		Official Journal		
		No	page	date
►**M1**	Council Implementing Decision (EU) 2015/2348 of 10 December 2015	L 330	51	16.12.2015
►**M2**	Council Implementing Decision (EU) 2018/2077 of 20 December 2018	L 331	222	28.12.2018
►**M3**	Council Implementing Decision (EU) 2022/88 of 18 January 2022	L 14	23	21.1.2022

▼B

COUNCIL IMPLEMENTING DECISION

of 22 January 2013

authorising the Kingdom of Belgium to introduce a special measure derogating from Article 285 of Directive 2006/112/EC on the common system of value added tax

(2013/53/EU)

Article 1

By way of derogation from Article 285 of Directive 2006/112/EC, the Kingdom of Belgium is authorised to exempt from VAT taxable persons whose annual turnover is no higher than EUR 25 000.

The Kingdom of Belgium may raise that ceiling in order to maintain the value of the exemption in real terms.

▼M3

Article 2

This Decision shall apply from 1 January 2013 until 31 December 2024.

▼B

Article 3

This Decision is addressed to the Kingdom of Belgium.