NOTIFICATIONS
OF THE VAT COMMITTEE

State-of-play on 1 September 2025

Disclaimer:

The purpose of this list is to disseminate some general information about the use of certain options provided for under Council Directive 2006/112/EC by Member States for which obligatory notification of the VAT Committee is envisaged.

The list is based on information that has been supplied by the respective Member States. The European Commission cannot be held responsible for its degree of accuracy or completeness.

This publication does not imply any endorsement by the Commission of the respective Member States' legal provisions.

Options provided for under Council Directive 2006/112/EC for which notification by Member States of the VAT Committee is envisaged

Article 80 (Taxable amount)

Article 80 allows Member States to take measures to ensure that the taxable amount is the open market value for supplies of goods or services in case of close personal ties between the supplier and the customer.

Member State	Date of notification	Introduction	Entry into force	Comments	Repeal	Repealed as of
Belgium	17/01/2012	√	07/01/2007	Any supplies	-	-
Bulgaria	23/12/2008	√	01/01/2007	Any supplies	-	-
Czechia	06/08/2025	√	01/01/2010	Any supplies	-	-
Czechia	06/08/2025	√	01/01/2025	Defines the category of recipients in respect of a supply of immovable property	-	-
Denmark	30/06/2008	√	01/01/2009	Any supplies	-	-
Estonia	12/04/2010	√	01/01/2009	Any supplies	-	-
Ireland	17/06/2008	√	02/04/2007	Any supplies	-	-
Spain	27/03/2007	√	01/12/2006	Any supplies	-	-
Croatia	14/02/2013	√	01/07/2013	Any supplies	-	-
Italy	11/11/2009	√	29/07/2009	Any supplies	-	-
Latvia	11/01/2019	√	01/01/2013	Any supplies	-	-
Luxembourg	09/01/2019	√	01/08/2018	Any supplies	-	-
Hungary	19/12/2007	√	01/01/2008	Any supplies	-	-
Netherlands	04/01/2012	√	01/01/2012 Retroactive effect as from 01/07/2011	Non-business use of a company car or company van	-	-
Austria	02/09/2011	√	01/01/2012	Extension to supplies of services	-	-
Austria	05/11/2012	√	01/01/2013	Moved up into primary	-	-

Member State	Date of notification	Introduction	Entry into force	Comments	Repeal	Repealed as of
				law (the AbgÄG 2012)		
Poland	07/11/2007	√	01/01/2008	Any supplies	-	-
Portugal	26/04/2007	√	30/01/2007	Immovable property in case the exemption is renounced	-	-
Portugal	14/03/2012	√	01/01/2012	Extension to any supplies	-	-
Romania	13/02/2013	√	01/01/2013	Any supplies	-	-
Slovenia	07/01/2010	√	01/01/2010	Any supplies	-	-
Slovakia	09/12/2009	√	01/01/2010	Any supplies	-	-
Finland	21/02/2008	√	01/01/2008	Any supplies	-	-
Sweden	10/01/2008	√	01/01/2008	Any supplies	-	-
United Kingdom*	15/10/2013	√	17/07/2013	Supply of fuel for consideration	-	-

* As provided for in the Withdrawal Agreement (OJ C 384 I, 12.11.2019, p. 1), as of 1 February 2020, the United Kingdom is a third country. As of this date, the transition period applies until 31 December 2020, unless it is decided to extend it. During the transition period, EU law, including EU VAT rules, continues to apply to and in the United Kingdom as if it were a Member State.

Article 101a (Exceptional situations)

Article 101a allows Member States authorised by the Commission by way of Article 53, first paragraph, of Council Directive 2009/132/EC to apply an exemption on goods imported for the benefit of disaster victims, to grant an exemption with deductibility of the VAT paid at the preceding stage under the same conditions, in respect of the intra-Community acquisitions and the supply of those goods and services related to such goods, including rental services.

Member State	Date of notification	Entry into force	Applicable until	Comments
Finland	20/02/2023	24/02/2022	31/12/2022	Exemption with deductibility of the VAT paid at the preceding stage for goods to be distributed or made available free of charge to persons fleeing the war in Ukraine and to persons in need in Ukraine and services related to such goods.

Article 167a (Cash accounting)[1]

Article 167a allows Member States from 1 January 2013 to take measures within an optional scheme for cash accounting to postpone the right of deduction of a taxable person until the VAT on the goods or services supplied to him has been paid to his supplier.

Member State	Date of notification	Introduction	Entry into force[2]	Comments	Repeal	Repealed as of
Bulgaria	23/12/2013	√	01/01/2014	-	-	-
Estonia	15/10/2015	√	01/01/2011	-	-	-
Greece	08/09/2014	√	01/10/2014	In combination with a consultation on raising the threshold to EUR 2 000 000	-	-
Spain	29/05/2013	√	01/01/2014	In combination with a consultation on raising the threshold to EUR 2 000 000	-	-
Italy	26/09/2012	√	01/01/2013	In combination with a consultation on raising the threshold to EUR 2 000 000	-	-

[1] As of 1 January 2025, the introduction of any such measure or its adaptation is no longer subject to notification pursuant to the changes introduced by Council Directive (EU) 2020/285.

[2] In some instances, a similar measure may have been applied prior to the date of entry into force but on a different legal basis.

Member State	Date of notification	Introduction	Entry into force[2]	Comments	Repeal	Repealed as of
Latvia	21/01/2016	-	01/07/2016	In combination with a consultation on raising the threshold to EUR 2 000 000 for certain taxable persons (providing dwelling house management services)	-	-
Luxembourg	09/07/2013	√	01/01/2013	-	-	-
Hungary	03/01/2012	√	01/01/2013	-	-	-
Austria	09/11/2012	√	01/01/2013	In combination with a consultation on raising the threshold to EUR 2 000 000	-	-
Portugal	05/07/2013	√	01/10/2013	-	-	-
Romania	15/10/2012	√	01/01/2013	-	-	-
Slovenia	06/08/2014		01/01/2006	-	-	-
Slovakia	25/01/2016	√	01/01/2016	-	-	-
Finland	30/03/2017	√	01/01/2017	-	-	-

Article 199 (Person liable for payment of the VAT)

Article 199 allows Member States, on a permanent basis, to introduce the reverse charge for taxable persons and certain non-taxable legal persons (public bodies) to whom certain supplies of goods or services are made.

Member State	Date of notification	Introduction	Entry into force	Comments	Repeal	Repealed as of
Bulgaria	23/12/2008	√	01/01/2007	Article 199(1)(d)	-	-
Czechia	25/08/2015		01/01/2012	Article 199(1)(a): amendment	-	-
Czechia	25/08/2015		01/01/2016	Article 199(1)(c): amendment	-	-
Czechia	25/08/2015		01/01/2015	Article 199(1)(d): further expansion of scope	-	-
Czechia	31/05/2018	√	01/06/2017	Article 199(1)(b), (e), (f) and (g)	-	-
Denmark	05/07/2012		01/07/2012	Article 199(1)(d)	-	-
Germany	10/06/2011	√	01/01/2011	Article 199(1)(a) and (d)	-	-
Estonia	03/01/2011	√	01/01/2011	Article 199(1)(c) and (d)	-	-
Ireland	17/06/2008	√	01/09/2008	Article 199(1)(a): supply by a subcontractor to a principal contractor	-	-
Ireland	23/04/2012	√	01/05/2012	Article 199(1)(a): extension to the supply, between connected persons, of construction services	-	-
Ireland	12/04/2011	√	01/05/2011	Article 199(1)(d)	-	-
Greece	15/01/2007	√	01/01/2007	Article 199(1)(d)	-	-

Member State	Date of notification	Introduction	Entry into force	Comments	Repeal	Repealed as of
Greece	26/02/2015	√	08/08/2014	Article 199(1)(a): supply of construction work to contracting authorities	-	-
Spain	10/05/2012	√	01/01/2012	Article 199(1)(g)	-	-
Spain	31/10/2012	√	31/10/2012	Article 199(1)(c) and (g)		
France	11/01/2008	√	01/01/2008	Article 199(1)(d)	-	-
France	11/02/2014	√	01/01/2014	Article 199(1)(a)	-	-
Croatia	14/02/2013	√	01/07/2013	Article 199(1)(a)-(d) and (g)	-	-
Italy	02/11/2006	√	01/01/2007	Article 199(1)(a) and (b)	-	-
Italy	24/07/2007	√	01/10/2007	Article 199(1)(c)	-	-
Italy	09/01/2015	-	01/01/2015	Article 199(1)(a) – modification: extension of the scope		
Italy	16/02/2015	-	-	Article 199(1)(d) – supplies of used wooden pallets (recovered after re-use)	-	-
Cyprus	14/03/2012	√	09/03/2012	Article 199(1)(a)	-	-
Latvia	17/10/2011	√	01/10/2011	Article 199(1)(d)	-	-
Latvia	23/04/2012	√	01/01/2012	Article 199(1)(a)	-	-
Lithuania	03/10/2007	√	01/01/2008	Article 199(1)(d)	-	-
Lithuania	22/05/2015	√	01/07/2015	Article 199(1)(a)	-	-
Hungary	19/12/2007	√	01/01/2008	Article 199(1)(a)-(e) and (g)		-
Netherlands	16/01/2008	√	01/01/2007	Article 199(1)(d)	-	-
Netherlands	16/01/2008	√	01/01/2008	Article 199(1)(e) and (g)	-	-
Austria	19/12/2007	√	01/07/2007	Article 199(1)(d)	-	-
Austria	01/12/2010	√	01/01/2011	Article 199(1)(a) and (b): extension to cleaning services	-	-

Member State	Date of notification	Introduction	Entry into force	Comments	Repeal	Repealed as of
Poland	14/07/2011	√	01/04/2011	Article 199(1)(d)	-	-
Poland	17/03/2014	-	01/10/2013	Article 199(1)(d) – modification: extension of the list of goods	-	-
Poland	01/07/2015	-	01/07/2015	Article 199(1)(d) – modification	-	-
Poland	16/11/2017	√	01/01/2017	Article 199(1)(a)	-	-
Portugal	26/04/2007	√	01/10/2006	Article 199(1)(d)	-	-
Portugal	26/04/2007	√	30/01/2007	Article 199(1)(c)	-	-
Portugal	26/04/2007	√	01/04/2007	Article 199(1)(a)	-	-
Romania	05/07/2007	√	01/01/2007	Article 199(1)(a), (c) and (d)		
Romania	12/05/2008	-	-	Article 199(1)(a) and (c)	√	01/01/2008
Romania	27/01/2016	√	01/01/2016	Article 199(1)(c)	-	-
Slovenia	07/01/2010	√	01/01/2010	Article 199(1)(a)-(d)	-	-
Slovenia	06/08/2014	-	01/01/2011	Article 199(1)(d) – modification: restriction of the list of goods	-	-
Slovakia	25/03/2009	√	01/04/2009	Article 199(1)(d)	-	-
Slovakia	03/12/2012	√	01/10/2012	Article 199(1)(c), (e) and (g)		
Slovakia	25/01/2016	√	01/01/2016	Article 199(1)(a)	-	-
Finland	20/01/2011	√	01/04/2011	Article 199(1)(a) and (b)	-	-
Finland	06/03/2015	√	01/01/2015	Article 199(1)(d): supplies of scrap and waste included in specific CN subheadings only	-	-
Sweden	03/07/2007	√	01/07/2007	Article 199(1)(a) and (b)	-	-
Sweden	16/01/2013	√	01/01/2013	Article 199(1)(d)	-	-

Article 199a (Person liable for payment of the VAT)[1]

Article 199a, as amended, allows Member States to introduce, on a temporary basis until 31 December 2026[2], the reverse charge for taxable persons and certain non-taxable legal persons (public bodies) to whom certain supplies of goods or services are made.

Member State	Date of notification	Entry into force[3]	Applicable until	Comments
Belgium	18/12/2018	-	30/06/2022	Article 199a(1)(a) and (b) – prolongation
Bulgaria	04/03/2014	01/01/2014	31/12/2015	Article 199a(1)(i)
Bulgaria	28/01/2016	01/01/2016	31/12/2018	Article 199a(1)(i) – extension of the period of application
Bulgaria	04/01/2019	-	30/06/2022	Article 199a(1)(i) – prolongation
Czechia	25/08/2015	01/01/2015	31/12/2018	Article 199a(1)(a)
Czechia	25/08/2015	01/04/2015	31/12/2018	Article 199a(1)(c), (d), (h) and (j): in excess of CZK 100 000 on the invoice for reverse charge supplies
Czechia	25/08/2015	01/07/2015	31/12/2018	Article 199a(1)(i): latest amendment of scope; in excess of CZK 100 000 on the invoice for reverse charge supplies
Czechia	11/01/2019	01/02/2016	31/12/2018	Article 199a(1)(e) and (f)
Czechia	12/04/2017	01/01/2017	31/12/2018	Article 199a(1)(g)
Czechia	11/01/2019	-	30/06/2022	Article 199a(1)(a), (c), (d), (e), (f), (g), (h), (i) and (j) – prolongation
Denmark	13/06/2014	01/07/2014	31/12/2018	Article 199a(1)(c), (d) and (h)

1 This table only includes notifications of measures introduced pursuant to the entry into force of Council Directive 2013/43/EU.

2 Council Directive (EU) 2022/890 of 3 June 2022 amending Directive 2006/112/EC as regards the extension of the application period of the optional reverse charge mechanism in relation to supplies of certain goods and services susceptible to fraud and of the Quick Reaction Mechanism against VAT fraud (OJ L 155, 8.6.2022, p. 1).

3 In some instances, a similar measure may have been applied prior to the date of entry into force but on a different legal basis.

Member State	Date of notification	Entry into force[3]	Applicable until	Comments
Denmark	22/06/2015	01/07/2015	31/12/2018	Article 199a(1)(e) and (f) – except for gas and electricity supplied to landlords and the like who themselves supply the gas or electricity to their tenants
Denmark	19/12/2018	-	30/06/2022	Article 199a(1)(a), (c), (d), (e), (f), (h) and (j) – prolongation
Germany	20/12/2013	01/09/2013	31/12/2018	Article 199a(1)(e)
Germany	30/09/2014	01/10/2014	31/12/2018	Article 199a(1)(h) and (j)
Germany	17/01/2019	-	30/06/2022	Article 199a(1)(a), (c), (d), (e), (h) and (j) – prolongation
Germany	10/01/2020	01/01/2020	30/06/2022	Article 199a(1)(f)
Germany	29/01/2021	01/01/2021	30/06/2022	Article 199a(1)(g)
Estonia	10/06/2014	01/07/2014	No date set	Article 199a(1)(j) – precious metals and metal materials containing precious metals
Estonia	16/01/2017	01/01/2017	31/12/2018	Article 199a(1)(j) – metal products with certain CN codes
Estonia	08/01/2019	-	30/06/2022	Article 199a(1)(j) – prolongation
Ireland	20/12/2018	-	30/06/2022	Article 199a(1)(a), (e) and (f) – prolongation
Greece	08/02/2019	01/08/2017	31/12/2018	Article 199a(1)(c) and (h)
Greece	08/02/2019	-	30/06/2022	Article 199a(1)(a), (c) and (h) – prolongation
Spain	16/12/2014	01/04/2015	31/12/2018	Article 199a(1)(c), (h) and (j)
Spain	17/01/2019	-	30/06/2022	Article 199a(1)(c), (h) and (j) – prolongation
France	31/12/2018	-	30/06/2022	Article 199a(1)(a), (e) and (h) – prolongation
Croatia	11/01/2019	01/01/2019	30/06/2022	Article 199a(1)(j) – concrete steel and iron and concrete steel and iron

Member State	Date of notification	Entry into force[3]	Applicable until	Comments
				products (armature)
Italy	23/12/2013	01/01/2014	30/06/2018	Article 199a(1)(c) and (d)
Italy	09/01/2015	01/01/2015	31/12/2018	Article 199a(1)(a), (b), (e) and (f)
Italy	28/04/2017	02/05/2016	31/12/2018	Article 199a(1)(h)
Italy	17/01/2019	-	30/06/2022	Article 199a(1)(a), (b),(c), (d), (e), (f) and (h) – prolongation
Latvia	05/02/2016	01/04/2016	31/12/2018	Article 199a(1)(c), (d) and (h) – except for game consoles
Latvia	11/01/2019	01/01/2018	31/12/2018	Article 199a(1)(h) – game consoles
Latvia	07/07/2016	01/07/2016	31/12/2018	Article 199a(1)(i)
Latvia	11/01/2019	-	30/06/2022	Article 199a(1)(c), (d), (h) and (i) – prolongation
Latvia	19/01/2017	01/01/2017	31/12/2018	Article 199a(1)(j) – raw and semi-finished precious metals, where they are not otherwise covered by the special scheme for investment gold, raw and semi-finished precious metal alloys and precious metal clad, as well as precious metal or precious metal clad scrap and debris
Latvia	11/01/2019	01/01/2019	30/06/2022	Article 199a(1)(j) – above-mentioned raw and semi-finished precious metals – prolongation
Latvia	29/11/2019	01/01/2018	30/06/2019	Article 199a(1)(j) – ferrous and non-ferrous semi-processed products (metal products) and certain associated processing services
Latvia	29/11/2019	01/07/2019	30/06/2022	Article 199a(1)(j) – ferrous and non-ferrous semi-finished metals
Lithuania	07/06/2019	01/08/2019	30/06/2022	Article 199a(1)(c) and (h) (tablet PCs and laptops)

Member State	Date of notification	Entry into force[3]	Applicable until	Comments
Luxembourg	09/01/2019	-	30/06/2022	Article 199a(1)(a) and (b) – prolongation
Luxembourg	06/12/2019	01/01/2020	31/12/2026	Article 199a(1)(f)
Luxembourg	04/01/2024	01/01/2024	31/12/2026	Article 199a(1)(c), (d), (h) and (j) - extension
Hungary	10/12/2013	01/07/2014	31/12/2018	Article 199a(1)(i)
Hungary	25/11/2014	01/01/2015	31/12/2018	Article 199a(1)(j)
Hungary	11/01/2019	-	30/06/2022	Article 199a(1)(a), (b), (i) and (j) – prolongation
Hungary	24/06/2025	01/01/2025	31/12/2026	Article 199a(1)(e) – extension to supplies of gas
Netherlands	10/01/2019	-	30/06/2022	Article 199a(1)(a), (c), (d) and (h) – prolongation
Austria	12/12/2013	01/01/2014	31/12/2018	Article 199a(1)(c), (d), (e), (f), (h) and (j)
Austria	11/01/2019	-	30/06/2022	Article 199a(1)(a), (b), (c) (invoiced taxable amount at least EUR 5 000) and (d) (invoiced taxable amount at least EUR 5 000) – prolongation
Poland	01/07/2015	01/07/2015	31/12/2018	Article 199a(1)(c), (h) and (j)
Poland	16/11/2017	01/01/2017	31/12/2018	Article 199a(1)(d) and 199a(1)(j) – extension of the application to precious metals
Poland	23/01/2019	-	30/06/2022	Article 199a(1)(a), (c), (d), (h) and (j) – prolongation
Poland	04/04/2023	01/04/2023	28/02/2025	Article 199a(1)(a) and (e) - extension to supplies of gas and electricity
Poland	03/04/2025	28/02/2025 and 01/04/2025	31/12/2026	Article 199a(1)(a) and (e) – prolongation
Portugal	03/01/2019	29/04/2010	30/06/2022	Article 199a(1)(a) and (b) – prolongation
Romania	20/02/2014	-	31/12/2018	Article 199a(1)(i)

Member State	Date of notification	Entry into force[3]	Applicable until	Comments
Romania	20/02/2014	01/09/2013	31/12/2018	Article 199a(1)(e) and (f)
Romania	27/01/2016	01/01/2016	31/12/2018	Article 199a(1)(c), (d) and (h)
Romania	10/01/2019	-	30/06/2022	Article 199a(1)(a), (b), (c), (d), (e) (electricity only), (f), (h) and (i) – prolongation
Romania	06/09/2021	-	30/06/2022	Article 199a(1)(e) – extension of the application to supplies of natural gas to a taxable dealer
Slovenia	06/08/2014	01/01/2011	30/06/2015	Article 199a(1)(a)
Slovenia	13/01/2015	-	31/12/2018	Article 199a(1)(a) – extension of the application
Slovenia	13/12/2018	-	30/06/2022	Article 199a(1)(a) – prolongation
Slovenia	20/05/2025	-	31/12/2026	Article 199a(1)(a) – prolongation
Slovakia	13/03/2014	01/01/2014	31/12/2018	Article 199a(1)(c), (d), (i) and (j)
Slovakia	11/01/2019	-	30/06/2022	Article 199a(1)(a), (c) (invoiced taxable amount at least EUR 5 000), (d) (invoiced taxable amount at least EUR 5 000), (i) and (j) – prolongation
Finland	11/01/2019	-	30/06/2022	Article 199a(1)(a) and (b) – prolongation
Sweden	11/01/2019	-	30/06/2022	Article 199a(1)(a) and (b) – prolongation
Sweden	16/02/2021	01/04/2021	30/06/2022	Article 199a(1)(c), (d) and (h)
United Kingdom*	29/10/2013	01/01/2014	31/12/2018	Article 199a(1)(c) and (d)
United Kingdom*	17/10/2014	01/07/2014	31/12/2018	Article 199a(1)(e)
United Kingdom*	02/03/2016	01/02/2016	31/12/2018	Article 199a(1)(g)

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Member State	Date of notification	Entry into force[3]	Applicable until	Comments
United Kingdom*	17/01/2019	-	30/06/2022*	Article 199a(1)(a), (c), (d), (e) and (g) – prolongation
United Kingdom*	09/07/2019	14/06/2019	30/06/2022*	Article 199a(1)(f)