



Council of the
European Union

029793/EU XXVII. GP
Eingelangt am 03/09/20

Brussels, 3 September 2020
(OR. en)

Interinstitutional File:
2020/0147 (NLE)

9912/20
COR 1

FISC 164
ECOFIN 666

LEGISLATIVE ACTS AND OTHER INSTRUMENTS

Subject: COUNCIL IMPLEMENTING DECISION amending Implementing Decision 2013/680/EU authorising the Kingdom of Denmark and the Kingdom of Sweden to extend the application of a special measure derogating from Articles 168, 169, 170 and 171 of Directive 2006/112/EC on the common system of value added tax

On page 2, recital (3):

For:

"(3) The requests for derogation relate to the recovery of VAT paid on tolls for the use of the Öresund fixed link between Denmark and Sweden. Under the VAT rules on the place of supply of services connected with immovable property, part of the VAT on tolls for the Öresund fixed link is payable to Denmark and part to Sweden. Those rules simplify the VAT rules concerning the recovery of VAT.",

read:

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