

Sixth Council Directive of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment (77/388/EEC) (repealed)

<sup>F1</sup>TITLE XI

**DEDUCTIONS**

*Article 17*

**Origin and scope of the right to deduct**

.....  
**Textual Amendments applied to the whole legislation**

**F1** Repealed by [Council Directive 2006/112/EC](#) of 28 November 2006 on the common system of value added tax.