

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Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment (77/388/EEC) (repealed)

^{F1}TITLE XVIa

**TRANSITIONAL ARRANGEMENTS FOR THE
TAXATION OF TRADE BETWEEN MEMBER STATES**

Article 28g

Persons liable for payment of the tax

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F1 Repealed by [Council Directive 2006/112/EC](#) of 28 November 2006 on the common system of value added tax.