

Thirteenth Council Directive of 17 November 1986 on the  
harmonization of the laws of the Member States relating to turnover  
taxes — Arrangements for the refund of value added tax to taxable  
persons not established in Community territory (86/560/EEC)

- Article 1 For the purposes of this Directive: ‘A taxable person not...  
Article 2 (1) Without prejudice to Articles 3 and 4, each Member...  
Article 3 (1) The refunds referred to in Article 2 (1) shall...  
Article 4 (1) For the purposes of this Directive, eligibility for refunds...  
Article 5 (1) Member States shall bring into force the laws, regulations...  
Article 6 Within three years of the date referred to in Article...  
Article 7 As from the date on which this Directive is implemented,...  
Article 8 This Directive is addressed to the Member States.  
Signature

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**Status:** This is the original version (as it was originally adopted).

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- (1) OJ No L 145, 13. 6. 1977, p. 1.
- (2) OJ No C 223, 27. 8. 1982, p. 5 and  
OJ No C 196, 23. 7. 1983, p. 6.
- (3) OJ No C 161, 20. 6. 1983, p. 111.
- (4) OJ No C 176, 4. 7. 1983, p. 22.
- (5) OJ No L 331, 27. 12. 1979, p. 11.