

Council Directive of 16 December 1991 supplementing the common system of value added tax and amending Directive 77/388/EEC with a view to the abolition of fiscal frontiers (91/680/EEC)

*F1 Article 4*

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**Textual Amendments**

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