

Council Directive 2006/112/EC of 28 November
2006 on the common system of value added tax

TITLE VIII **U.K.**

RATES

CHAPTER 2 **U.K.**

Structure and level of rates

Section 1 **U.K.**

Standard rate

Article 96 **U.K.**

Member States shall apply a standard rate of VAT, which shall be fixed by each Member State as a percentage of the taxable amount and which shall be the same for the supply of goods and for the supply of services.