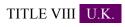
Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax



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.

[F1 Article 97 U.K.

The standard rate shall not be lower than 15 %.]

Textual Amendments

F1 Substituted by Council Directive (EU) 2018/912 of 22 June 2018 amending Directive 2006/112/EC on the common system of value added tax as regards the obligation to respect a minimum standard rate.