

Council Directive 2008/7/EC of 12 February 2008
concerning indirect taxes on the raising of capital

CHAPTER IV

FINAL PROVISIONS

Article 15

Transposition

1 Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with Articles 3, 4, 5, 7, 8, 12, 13 and 14 by 31 December 2008 at the latest. They shall forthwith communicate to the Commission the texts of those provisions and a correlation table between those provisions and this Directive.

When they are adopted by Member States, these measures shall contain a reference to this Directive or shall be accompanied by such reference on the occasion of their official publication. They shall also include a statement that references in existing laws, regulations and administrative provisions to the directives repealed by this Directive shall be construed as references to this Directive. The methods of making such reference and how that statement is to be formulated shall be laid down by Member States.

2 Member States shall communicate to the Commission the text of the main provisions of national law which they adopt in the field covered by this Directive.