Council Directive 2009/162/EU of 22 December 2009 amending various provisions of Directive 2006/112/EC on the common system of value added tax

Article 1	Directive 2006/112/EC is hereby amended as follows: Article 2(3) shall
Article 2	Transposition
Article 3	This Directive shall enter into force on the day of
Article 4	This Directive is addressed to the Member States.
	Signature

*Status:* EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

- (1) Opinion of the European Parliament of 8 July 2008 (not yet published in the Official Journal) and Opinion of the European Parliament of 24 November 2009 (not yet published in the Official Journal).
- (**2**) OJ C 204, 9.8.2008, p. 119.
- (**3**) OJ L 347, 11.12.2006, p. 1.
- (4) OJ L 260, 11.10.2003, p. 8.