

Council Directive 2010/23/EU of 16 March 2010 amending Directive 2006/112/EC on the common system of value added tax, as regards an optional and temporary application of the reverse charge mechanism in relation to supplies of certain services susceptible to fraud

- Article 1 In Directive 2006/112/EC the following Article shall be inserted:
(1) Member States may, until 30 June 2015 and for...
- Article 2 Member States choosing to apply the mechanism provided for in...
- Article 3 This Directive shall enter into force on the 20th day...
- Article 4 The Directive shall apply until 30 June 2015.
- Article 5 This Directive is addressed to the Member States.
- Article 6 This Directive shall be published in the Official Journal of...
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 10 February 2010 (not yet published in the Official Journal).
- (2) Opinion of 21 January 2010 (not yet published in the Official Journal).
- (3) [OJ L 347, 11.12.2006, p. 1.](#)
- (4) Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community ([OJ L 275, 25.10.2003, p. 32.](#))