

Council Directive 2010/88/EU of 7 December 2010 amending Directive 2006/112/EC on the common system of value added tax, with regard to the duration of the obligation to respect a minimum standard rate

- Article 1 Article 97 of Directive 2006/112/EC is replaced by the following:...
- Article 2 (1) Member States shall bring into force the laws, regulations...
- Article 3 This Directive shall enter into force on the day following...
- Article 4 This Directive is addressed to the Member States.  
Signature

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**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.

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- (1) [OJ L 347, 11.12.2006, p. 1.](#)
- (2) [OJ C 321, 31.12.2003, p. 1.](#)