

Council Directive 2013/42/EU of 22 July 2013 amending  
Directive 2006/112/EC on the common system of value added  
tax, as regards a Quick Reaction Mechanism against VAT fraud

- Article 1 Directive 2006/112/EC is amended as follows: the following  
Article is...
- Article 2 Before 1 January 2018, the Commission shall present to the...
- Article 3 This Directive shall enter into force on the twentieth day...
- 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) Opinion of 7 February 2013 (not yet published in the Official Journal).
- (2) [OJ C 11, 15.1.2013, p. 31.](#)
- (3) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ([OJ L 347, 11.12.2006, p. 1.](#))