

Council Directive 2013/43/EU of 22 July 2013 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 goods and services susceptible to fraud

- Article 1 Directive 2006/112/EC is amended as follows: In Article 193 the...
- Article 2 This Directive shall enter into force on the twentieth day...
- Article 3 The Directive shall apply until 31 December 2018.
- 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) [OJ C 341E, 16.12.2010, p. 81.](#)
- (2) [OJ C 339, 14.12.2010, p. 41.](#)
- (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](#)).
- (4) 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 ([OJ L 72, 20.3.2010, p. 1](#))