

Council Directive (EU) 2016/1065 of 27 June 2016 amending  
Directive 2006/112/EC as regards the treatment of vouchers

*Article 2*

1 Member States shall adopt and publish, by 31 December 2018 at the latest, the laws, regulations and administrative provisions necessary to comply with this Directive. They shall forthwith communicate to the Commission the text of those provisions.

They shall apply those provisions from 1 January 2019.

2 Member States shall communicate to the Commission the text of the main provisions of national law which they adopt in the field covered by this Directive.