

Council Directive (EU) 2016/856 of 25 May 2016 amending Directive 2006/112/EC on the common system of value added tax, as regards 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

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 12 April 2016 (not yet published in the Official Journal).
- (2) Opinion of 17 February 2016 ([OJ C 133, 14.4.2016, p. 23](#)).
- (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](#)).