

Council Directive (EU) 2018/2057 of 20 December 2018 amending  
Directive 2006/112/EC on the common system of value added tax as regards  
the temporary application of a generalised reverse charge mechanism  
in relation to supplies of goods and services above a certain threshold

- Article 1 In Directive 2006/112/EC, the following Article is inserted: (1)  
By way of derogation from Article 193, a Member...
- Article 2 This Directive shall enter into force on the twentieth day...
- Article 3 This Directive is addressed to the Member States.  
Signature

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*Status: This is the original version (as it was originally adopted).*

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- (1) Opinion of 11 December 2018 (P8\_TA(2018)0496).
- (2) Opinion of 31 May 2017 ([OJ C 288, 31.8.2017, p. 52](#)).
- (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](#)).