

Council Directive (EU) 2018/912 of 22 June 2018 amending  
Directive 2006/112/EC on the common system of value added  
tax as regards the obligation to respect a minimum standard rate

- Article 1 Article 97 of Directive 2006/112/EC is replaced by the following:  
The standard rate shall not be lower than 15 % .
- Article 2 (1) Member States shall bring into force the laws, regulations  
and...
- 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 the European Parliament of 19 April 2018 (not yet published in the Official Journal).
- (2) Opinion of the European Economic and Social Committee of 23 May 2018 (not yet published in the Official Journal).
- (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).