

Common system of value added tax (VAT)

2004/0079(CNS) - 28/11/2006 - Final act

PURPOSE: to recast the Sixth VAT Directive for the sake of clarification without changing the substantive content of the Directive's provisions.

LEGISLATIVE ACT: Council Directive 2006/112/EC on the common system of value added tax.

CONTENT: the Council adopted a directive recasting the directive on the EU system of value added tax (the "sixth VAT directive") with a view to enhancing clarity, rationality and simplification of legislation in this field.

ENTRY INTO FORCE: 01.01.2007.

TRANSPOSITION: 01.01.2008.