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EN

09.10 General

32015R2378

Commission Implementing Regulation (EU) 2015/2378 of 15 December 2015 laying down detailed rules for implementing certain provisions of Council Directive 2011/16/EU on administrative cooperation in the field of taxation and repealing Implementing Regulation (EU) No 1156/2012
(OJ L 332, 18.12.2015, p. 19–45)

42001D0823

2001/823/EC: Decision of the Representatives of the Governments of the Member States meeting within the Council of 27 November 2001 concerning the taxation of savings in Caribbean dependent or associated territories
(OJ L 314, 30.11.2001, p. 78–78)

31993D0454

93/454/EEC, Euratom: Commission Decision of 22 July 1993 defining taxes linked to production and imports for the purpose of the implementation of Article 1 of Council Directive 89/130/EEC, Euratom on the harmonization of the compilation of gross national product at market prices
(OJ L 213, 24.8.1993, p. 18–19)

(Special edition in Finnish: Chapter 01 Volume 003 P. 29 - 30)
(Special edition in Swedish: Chapter 01 Volume 003 P. 29 - 30)
(Special edition in Czech: Chapter 01 Volume 001 P. 257 - 258)
(Special edition in Estonian: Chapter 01 Volume 001 P. 257 - 258)
(Special edition in Latvian: Chapter 01 Volume 001 P. 257 - 258)
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(Special edition in Bulgarian: Chapter 01 Volume 001 P. 109 - 110)
(Special edition in Romanian: Chapter 01 Volume 001 P. 109 - 110)
(Special edition in Croatian: Chapter 01 Volume 002 P. 32 - 33)

31994D0168

94/168/EC, Euratom: Commission Decision of 22 February 1994 on measures to be taken for the implementation of Council Directive 89/130/EEC, Euratom on the harmonization of the compilation of gross national product at market prices
(OJ L 77, 19.3.1994, p. 51–58)

(Special edition in Finnish: Chapter 01 Volume 003 P. 116 - 123)
(Special edition in Swedish: Chapter 01 Volume 003 P. 116 - 123)
(Special edition in Czech: Chapter 01 Volume 001 P. 272 - 282)
(Special edition in Estonian: Chapter 01 Volume 001 P. 272 - 282)
(Special edition in Latvian: Chapter 01 Volume 001 P. 272 - 282)
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(Special edition in Bulgarian: Chapter 01 Volume 001 P. 121 - 131)
(Special edition in Romanian: Chapter 01 Volume 001 P. 121 - 131)

(Special edition in Croatian: Chapter 01 Volume 002 P. 41 - 48)

31993D0570

93/570/EEC, Euratom: Commission Decision of 4 October 1993 defining the distinction between 'other taxes linked to production' and 'intermediate consumption' for the purpose of the implementation of Article 1 of Council Directive 89/130/EEC, Euratom on the harmonization of the compilation of gross national product at market prices
(OJ L 276, 9.11.1993, p. 13–14)

(Special edition in Finnish: Chapter 09 Volume 002 P. 143 - 144)
(Special edition in Swedish: Chapter 09 Volume 002 P. 143 - 144)
(Special edition in Czech: Chapter 01 Volume 001 P. 261 - 262)
(Special edition in Estonian: Chapter 01 Volume 001 P. 261 - 262)
(Special edition in Latvian: Chapter 01 Volume 001 P. 261 - 262)
(Special edition in Lithuanian: Chapter 01 Volume 001 P. 261 - 262)
(Special edition in Hungarian Chapter 01 Volume 001 P. 261 - 262)
(Special edition in Maltese: Chapter 01 Volume 001 P. 261 - 262)
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(Special edition in Bulgarian: Chapter 01 Volume 001 P. 113 - 114)
(Special edition in Romanian: Chapter 01 Volume 001 P. 113 - 114)
(Special edition in Croatian: Chapter 01 Volume 002 P. 36 - 37)

31998Y0106(01)

Conclusions of the ECOFIN Council Meeting on 1 December 1997 concerning taxation policy - Resolution of the Council and the Representatives of the Governments of the Member States, meeting within the Council of 1 December 1997 on a code of conduct for business taxation - Taxation of saving
(OJ C 2, 6.1.1998, p. 1–6)

31998Y0401(01)

Council Conclusions of 9 March 1998 concerning the establishment of the Code of Conduct Group (business taxation)
(OJ C 99, 1.4.1998, p. 1–2)

32010G0616(01)

Council Resolution of 8 June 2010 on coordination of the Controlled Foreign Corporation (CFC) and thin capitalisation rules within the European Union
(OJ C 156, 16.6.2010, p. 1–2)

41998X0106

Resolution of the Council and the Representatives of the Governments of the Member States, meeting within the Council of 1 December 1997 on a code of conduct for business taxation
(OJ C 2, 6.1.1998, p. 2–5)

TAXATION**EN****09.20 Direct taxation**

09.20 Direct taxation**09.20.10 Income tax****31994H0079**

94/79/EC: Commission Recommendation of 21 December 1993 on the taxation of certain items of income received by non-residents in a Member State other than that in which they are resident

(OJ L 39, 10.2.1994, p. 22–28)

32012H0771

2012/771/EU: Commission Recommendation of 6 December 2012 regarding measures intended to encourage third countries to apply minimum standards of good governance in tax matters (OJ L 338, 12.12.2012, p. 37–40)

09.20.20 Corporation tax

32011L0096

Council Directive 2011/96/EU of 30 November 2011 on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States

(OJ L 345, 29.12.2011, p. 8–16)

(Special edition in Croatian: Chapter 17 Volume 002 P. 218 - 226)

Amended by 32013L0013

Replaced by 32014L0086

Amended by 32015L0121

Consolidated text 02011L0096-20150217

32009L0133

Council Directive 2009/133/EC of 19 October 2009 on the common system of taxation applicable to mergers, divisions, partial divisions, transfers of assets and exchanges of shares concerning companies of different Member States and to the transfer of the registered office of an SE or SCE between Member States

(OJ L 310, 25.11.2009, p. 34–46)

(Special edition in Croatian: Chapter 09 Volume 001 P. 317 - 329)

Amended by 32013L0013

Consolidated text 02009L0133-20130701

42005A0630(02)

(OJ C 160, 30.6.2005, p. 28–31)

Relation 42005A0630(01)

42006X0728(02)

Code of conduct for the effective implementation of the Convention on the elimination of double taxation in connection with the adjustment of profits of associated enterprises

(OJ C 176, 28.7.2006, p. 8–12)

(Special edition in Bulgarian: Chapter 13 Volume 059 P. 6 - 10)

(Special edition in Romanian: Chapter 13 Volume 059 P. 6 - 10)

(Special edition in Croatian: Chapter 13 Volume 063 P. 61 - 65)

Relation 42006X0728(01)

31994H0390

94/390/EC: Commission Recommendation of 25 May 1994 concerning the taxation of small and medium-sized enterprises (Text with EEA relevance)

(OJ L 177, 9.7.1994, p. 1–19)

09.20.30 Elimination of double taxation

32003L0049

Council Directive 2003/49/EC of 3 June 2003 on a common system of taxation applicable to interest and royalty payments made between associated companies of different Member States

(OJ L 157, 26.6.2003, p. 49–54)

(Special edition in Czech: Chapter 09 Volume 001 P. 380 - 385)

(Special edition in Estonian: Chapter 09 Volume 001 P. 380 - 385)

(Special edition in Latvian: Chapter 09 Volume 001 P. 380 - 385)

(Special edition in Lithuanian: Chapter 09 Volume 001 P. 380 - 385)

(Special edition in Hungarian Chapter 09 Volume 001 P. 380 - 385)

(Special edition in Maltese: Chapter 09 Volume 001 P. 380 - 385)

(Special edition in Polish: Chapter 09 Volume 001 P. 380 - 385)

(Special edition in Slovak: Chapter 09 Volume 001 P. 380 - 385)

(Special edition in Slovene: Chapter 09 Volume 001 P. 380 - 385)

(Special edition in Bulgarian: Chapter 09 Volume 002 P. 75 - 80)

(Special edition in Romanian: Chapter 09 Volume 002 P. 75 - 80)

(Special edition in Croatian: Chapter 09 Volume 001 P. 76 - 81)

Amended by 32004L0066

Amended by 32004L0076

Amended by 32006L0098

Amended by 32013L0013

Consolidated text 02003L0049-20130701

32015D2400

Council Decision (EU) 2015/2400 of 8 December 2015 on the conclusion, on behalf of the European Union, of the Amending Protocol to the Agreement between the European Community and the Swiss Confederation providing for measures equivalent to those laid down in Council Directive 2003/48/EC on taxation of savings income in the form of interest payments

(OJ L 333, 19.12.2015, p. 10–11)

22004A1204(01)

Agreement between the European Community and the Principality of Andorra providing for measures equivalent to those laid down in Council Directive 2003/48/EC on taxation of savings income in the form of interest payments - Memorandum of Understanding

(OJ L 359, 4.12.2004, p. 33–53)

(Special edition in Bulgarian: Chapter 11 Volume 037 P. 91 - 103)

(Special edition in Romanian: Chapter 11 Volume 037 P. 91 - 103)

(Special edition in Croatian: Chapter 11 Volume 115 P. 210 - 222)

Relation 22005X0520(02)

Amended by 22014X0111(04)

Relation 32004D0828

Adopted by 32005D0356

22004A1224(01)

Agreement between the European Community and the Principality of Liechtenstein providing for measures equivalent to those laid down in Council Directive 2003/48/EC on taxation of savings income in the form of interest payments - Memorandum of Understanding

(OJ L 379, 24.12.2004, p. 84–104)

(Special edition in Bulgarian: Chapter 11 Volume 037 P. 206 - 226)

(Special edition in Romanian: Chapter 11 Volume 037 P. 206 - 226)

(Special edition in Croatian: Chapter 11 Volume 110 P. 226 - 246)

TAXATION**EN****09.20 Direct taxation**

Relation 22005X0604(02)
 Amended by 22014X0111(02)
 Partial adoption by 32004D0897
 Adopted by 32005D0353

32011H0856

2011/856/EU: Commission Recommendation of 15 December 2011 regarding relief for double taxation of inheritances
 (OJ L 336, 20.12.2011, p. 81–84)

22005A0121(01)

Agreement between the European Community and the Principality of Monaco providing for measures equivalent to those laid down in Council Directive 2003/48/EC
 (OJ L 19, 21.1.2005, p. 55–69)
 (Special edition in Bulgarian: Chapter 11 Volume 038 P. 79 - 93)
 (Special edition in Romanian: Chapter 11 Volume 038 P. 79 - 93)
 (Special edition in Croatian: Chapter 11 Volume 115 P. 267 - 281)
 Relation 22005X0604(01)
 Amended by 22014X0111(03)
 Partial adoption by 32005D0035
 Adopted by 32005D0347

22004A1229(01)

Agreement between the European Community and the Swiss Confederation providing for measures equivalent to those laid down in Council Directive 2003/48/EC on taxation of savings income in the form of interest payments - Memorandum of Understanding
 (OJ L 385, 29.12.2004, p. 30–49) (OJ L 153M, 7.6.2006, p. 383–402)
 (Special edition in Bulgarian: Chapter 09 Volume 002 P. 160 - 179)
 (Special edition in Romanian: Chapter 09 Volume 002 P. 160 - 179)
 (Special edition in Croatian: Chapter 09 Volume 001 P. 100 - 112)
 Corrected by 22004A1229(01)R(01)
 Relation 22004A1229(02)
 Relation 22005X0604(03)
 Adopted by 32004D0911

22009A0807(01)

Agreement in the form of an Exchange of Letters between the European Community and the Swiss Confederation on certain technical amendments to Annexes I and II to the Agreement between the European Community and the Swiss Confederation providing for measures equivalent to those laid down in Council Directive 2003/48/EC on taxation of savings income in the form of interest payments by reason of the accession of the Republic of Bulgaria and Romania
 (OJ L 205, 7.8.2009, p. 23–24)
 (Special edition in Croatian: Chapter 09 Volume 002 P. 242 - 243)
 Amended by 22013X1114(01)
 Adopted by 32009D0602

22004A1229(02)

Agreement in the form of an Exchange of Letters between the European Community and the Swiss Confederation on the date of application of the Agreement between the European Community and the Swiss Confederation providing for measures equivalent to those laid down in Council Directive 2003/48/EC of 3 June 2003 on taxation of savings income in the form of interest payments

(OJ L 385, 29.12.2004, p. 51–54)
 (Special edition in Bulgarian: Chapter 09 Volume 002 P. 181 - 184)
 (Special edition in Romanian: Chapter 09 Volume 002 P. 181 - 184)
 (Special edition in Croatian: Chapter 09 Volume 001 P. 114 - 117)
 Relation 22004A1229(01)
 Adopted by 32004D0912

32015D0128(01)

Commission Decision of 26 January 2015 setting up the 'EU Joint Transfer Pricing Forum' expert group
 (OJ C 28, 28.1.2015, p. 5–7)

32012H0772

2012/772/EU: Commission Recommendation of 6 December 2012 on aggressive tax planning
 (OJ L 338, 12.12.2012, p. 41–43)

42005A0630(02)

(OJ C 160, 30.6.2005, p. 28–31)
 Relation 42005A0630(01)

42006X0728(02)

Code of conduct for the effective implementation of the Convention on the elimination of double taxation in connection with the adjustment of profits of associated enterprises
 (OJ C 176, 28.7.2006, p. 8–12)
 (Special edition in Bulgarian: Chapter 13 Volume 059 P. 6 - 10)
 (Special edition in Romanian: Chapter 13 Volume 059 P. 6 - 10)
 (Special edition in Croatian: Chapter 13 Volume 063 P. 61 - 65)
 Relation 42006X0728(01)

09.30 Indirect taxation

32013D0052

2013/52/EU: Council Decision of 22 January 2013 authorising enhanced cooperation in the area of financial transaction tax (OJ L 22, 25.1.2013, p. 11–12)
(Special edition in Croatian: Chapter 09 Volume 002 P. 310 - 311)

32014D0377

Council Decision No 377/2014/EU of 12 June 2014 on the AIEM tax applicable in the Canary Islands (OJ L 182, 21.6.2014, p. 4–8)

31998D0532

98/532/EC: Commission Decision of 8 July 1998 concerning certain measures necessary for carrying out activities related to communication and information exchange systems and to linguistic training tools under the Fiscalis programme (European Parliament and Council Decision No 888/98/EC establishing a programme of Community action to improve the functioning of the indirect taxation systems of the internal market) [notified under document number C(1998) 1866]
(OJ L 247, 5.9.1998, p. 9–10)
(Special edition in Czech: Chapter 09 Volume 001 P. 313 - 314)
(Special edition in Estonian: Chapter 09 Volume 001 P. 313 - 314)
(Special edition in Latvian: Chapter 09 Volume 001 P. 313 - 314)
(Special edition in Lithuanian: Chapter 09 Volume 001 P. 313 - 314)
(Special edition in Hungarian: Chapter 09 Volume 001 P. 313 - 314)
(Special edition in Maltese: Chapter 09 Volume 001 P. 313 - 314)
(Special edition in Polish: Chapter 09 Volume 001 P. 313 - 314)
(Special edition in Slovak: Chapter 09 Volume 001 P. 313 - 314)
(Special edition in Slovene: Chapter 09 Volume 001 P. 313 - 314)
(Special edition in Bulgarian: Chapter 09 Volume 002 P. 34 - 35)
(Special edition in Romanian: Chapter 09 Volume 002 P. 34 - 35)
(Special edition in Croatian: Chapter 09 Volume 001 P. 60 - 61)

09.30.10 Turnover tax/VAT

32006L0112

Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1–118)
(Special edition in Bulgarian: Chapter 09 Volume 003 P. 7 - 125)
(Special edition in Romanian: Chapter 09 Volume 003 P. 7 - 125)
(Special edition in Croatian: Chapter 09 Volume 001 P. 120 - 237)
Amended by 12012JN03/06
Amended by 12012JN05/08
Corrected by 32006L0112R(01)
Corrected by 32006L0112R(02)
Corrected by 32006L0112R(03)
Corrected by 32006L0112R(04)
Corrected by 32006L0112R(05)
Corrected by 32006L0112R(06)
Corrected by 32006L0112R(07)
Corrected by 32006L0112R(08)
Corrected by 32006L0112R(09)
Corrected by 32006L0112R(10)
Corrected by 32006L0112R(11)
Corrected by 32006L0112R(12)
Amended by 32006L0138
Derogated in 32007D0133
Derogated in 32007D0250
Derogated in 32007D0441
Derogated in 32007D0485
Derogated in 32007D0740
Derogated in 32007D0884
Amended by 32007L0075
Derogated in 32008D0084
Derogated in 32008D0737
Amended by 32008L0008
Amended by 32008L0117
Derogated in 32009D0118
Derogated in 32009D0790
Derogated in 32009D0791
Derogated in 32009D0938
Derogated in 32009D0939
Amended by 32009D1008
Derogated in 32009D1013
Derogated in 32009D1022
Amended by 32009L0047
Amended by 32009L0069
Amended by 32009L0117
Relation 32009L0132
Amended by 32009L0162
Derogated in 32010D0039
Derogated in 32010D0099
Derogated in 32010D0579
Derogated in 32010D0580
Derogated in 32010D0581
Derogated in 32010D0582
Derogated in 32010D0583
Derogated in 32010D0584
Amended by 32010L0023
Amended by 32010L0045
Amended by 32010L0088

TAXATION**EN****09.30 Indirect taxation**

Derogated in 32011D0335
 Derogated in 32011D0363
 Derogated in 32012D0085
 Derogated in 32012D0181
 Derogated in 32012D0232
 Derogated in 32012D0447
 Derogated in 32012D0624
 Derogated in 32012D0794
 Derogated in 32013D0053
 Derogated in 32013D0054
 Derogated in 32013D0116
 Derogated in 32013D0191
 Derogated in 32013D0237
 Derogated in 32013D0676
 Derogated in 32013D0677
 Derogated in 32013D0678
 Derogated in 32013D0680
 Derogated in 32013D0805
 Amended by 32013L0042
 Amended by 32013L0043
 Amended by 32013L0061
 Derogated in 32014D0796
 Derogated in 32014D0797
 Derogated in 32015D1401
 Derogated in 32015D2109
 Derogated in 32015D2429
 Consolidated text 02006L0112-20150701

32009L0132

Council Directive 2009/132/EC of 19 October 2009 determining the scope of Article 143(b) and (c) of Directive 2006/112/EC as regards exemption from value added tax on the final importation of certain goods
 (OJ L 292, 10.11.2009, p. 5–30)
 (Special edition in Croatian: Chapter 09 Volume 001 P. 291 - 316)

32008L0009

Council Directive 2008/9/EC of 12 February 2008 laying down detailed rules for the refund of value added tax, provided for in Directive 2006/112/EC, to taxable persons not established in the Member State of refund but established in another Member State
 (OJ L 44, 20.2.2008, p. 23–28)
 (Special edition in Croatian: Chapter 09 Volume 001 P. 275 - 280)
 Corrected by 32008L0009R(01)
 Amended by 32010L0066
 Consolidated text 02008L0009-20101001

32015D2109

Council Implementing Decision (EU) 2015/2109 of 17 November 2015 authorising the United Kingdom to apply a special measure derogating from Articles 26(1)(a), 168 and 168a of Directive 2006/112/EC on the common system of value added tax
 (OJ L 305, 21.11.2015, p. 49–50)

32015D2349

Council Implementing Decision (EU) 2015/2349 of 10 December 2015 authorising Hungary to apply a measure derogating from Article 193 of Directive 2006/112/EC on the common system of value added tax
 (OJ L 330, 16.12.2015, p. 53–54)

32015D2429

Council Implementing Decision (EU) 2015/2429 of 10 December 2015 authorising Latvia to introduce a special measure derogating from point (a) of Article 26(1) and Articles 168 and 168a of Directive 2006/112/EC on the common system of value added tax
 (OJ L 334, 22.12.2015, p. 15–17)

32015D2428

Council Implementing Decision (EU) 2015/2428 of 10 December 2015 amending Decision 2009/791/EC and Implementing Decision 2009/1013/EU authorising Germany and Austria respectively to continue to apply a measure derogating from Articles 168 and 168a of Directive 2006/112/EC on the common system of value added tax
 (OJ L 334, 22.12.2015, p. 12–14)

32013D0053

2013/53/EU: Council Implementing Decision of 22 January 2013 authorising the Kingdom of Belgium to introduce a special measure derogating from Article 285 of Directive 2006/112/EC on the common system of value added tax
 (OJ L 22, 25.1.2013, p. 13–14)
 Validity extended by 32015D2348
 Amended by 32015D2348

32010L0045

Council Directive 2010/45/EU of 13 July 2010 amending Directive 2006/112/EC on the common system of value added tax as regards the rules on invoicing
 (OJ L 189, 22.7.2010, p. 1–8)
 (Special edition in Croatian: Chapter 09 Volume 001 P. 335 - 342)
 Corrected by 32010L0045R(01)
 Corrected by 32010L0045R(02)
 Corrected by 32010L0045R(03)
 Consolidated text 02010L0045-20100811

32010R0904

Council Regulation (EU) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax
 (OJ L 268, 12.10.2010, p. 1–18)
 (Special edition in Croatian: Chapter 09 Volume 001 P. 343 - 360)
 Corrected by 32010R0904R(01)
 Corrected by 32010R0904R(02)
 Corrected by 32010R0904R(03)
 Amended by 32013R0517
 Consolidated text 02010R0904-20130701

32009D1008

Council Implementing Decision of 7 December 2009 authorising the Republic of Latvia to extend the application of a measure derogating from Article 193 of Directive 2006/112/EC on the common system of value added tax
(OJ L 347, 24.12.2009, p. 30–30)
Amended by 32013D0055
Validity extended by 32013D0055
Amended by 32015D2396
Validity extended by 32015D2396
Consolidated text 02009D1008-20130101

31991L0680

Council Directive 91/680/EEC of 16 December 1991 supplementing the common system of value added tax and amending Directive 77/388/EEC with a view to the abolition of fiscal frontiers
(OJ L 376, 31.12.1991, p. 1–19)
(Special edition in Finnish: Chapter 09 Volume 002 P. 33 - 51)
(Special edition in Swedish: Chapter 09 Volume 002 P. 33 - 51)
(Special edition in Czech: Chapter 09 Volume 001 P. 160 - 178)
(Special edition in Estonian: Chapter 09 Volume 001 P. 160 - 178)
(Special edition in Latvian: Chapter 09 Volume 001 P. 160 - 178)
(Special edition in Lithuanian: Chapter 09 Volume 001 P. 160 - 178)
(Special edition in Hungarian Chapter 09 Volume 001 P. 160 - 178)
(Special edition in Maltese: Chapter 09 Volume 001 P. 160 - 178)
(Special edition in Polish: Chapter 09 Volume 001 P. 160 - 178)
(Special edition in Slovak: Chapter 09 Volume 001 P. 160 - 178)
(Special edition in Slovene: Chapter 09 Volume 001 P. 160 - 178)
(Special edition in Bulgarian: Chapter 09 Volume 001 P. 110 - 128)
(Special edition in Romanian: Chapter 09 Volume 001 P. 110 - 128)
Corrected by 31991L0680R(01)
Corrected by 31991L0680R(02)
Corrected by 31991L0680R(03)
Corrected by 31991L0680R(04)
Amended by 32006L0112
Amended by 32009L0132
Consolidated text 01991L0680-19911223

32010D0688

Council Implementing Decision of 15 October 2010 authorising the Italian Republic to continue to apply a special measure derogating from Article 285 of Directive 2006/112/EC on the common system of value added tax
(OJ L 294, 12.11.2010, p. 12–13)

32011R0282

Council Implementing Regulation (EU) No 282/2011 of 15 March 2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax
(OJ L 77, 23.3.2011, p. 1–22)
(Special edition in Croatian: Chapter 09 Volume 001 P. 375 - 396)
Corrected by 32011R0282R(01)
Amended by 32012R0967
Replaced by 32013R1042
Amended by 32013R1042
Consolidated text 02011R0282-20150101

32013D0054

2013/54/EU: Council Implementing Decision of 22 January 2013 authorising the Republic of Slovenia to introduce a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax
(OJ L 22, 25.1.2013, p. 15–15)
Validity extended by 32015D2089
Amended by 32015D2089
Consolidated text 02013D0054-20151119

32015D0156

Council Implementing Decision (EU) 2015/156 of 27 January 2015 extending the period of validity of Implementing Decision 2012/232/EU authorising Romania to apply measures derogating from Article 26(1)(a) and Article 168 of Directive 2006/112/EC on the common system of value added tax
(OJ L 26, 31.1.2015, p. 27–28)

32014D0797

2014/797/EU: Council Implementing Decision of 7 November 2014 authorising the Republic of Estonia to apply a measure derogating from point (a) of Article 26(1) and Articles 168 and 168a of Directive 2006/112/EC on the common system of value added tax
(OJ L 330, 15.11.2014, p. 48–49)

32014D0796

2014/796/EU: Council Implementing Decision of 7 November 2014 authorising the Republic of Latvia to apply a measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax
(OJ L 330, 15.11.2014, p. 46–47)

32012D0232

2012/232/EU: Council Implementing Decision of 26 April 2012 authorising Romania to apply measures derogating from Article 26(1)(a) and Article 168 of Directive 2006/112/EC on the common system of value added tax
(OJ L 117, 1.5.2012, p. 7–8)
Amended by 32015D0156
Validity extended by 32015D0156
Consolidated text 02012D0232-20150101

32006D0659

2006/659/EC: Council Decision of 25 September 2006 authorising the United Kingdom to introduce a special measure derogating from Articles 5(6) and 11(A)(1)(b) of Directive 77/388/EEC on the harmonisation of the laws of the Member States relating to turnover taxes
(OJ L 272, 3.10.2006, p. 15–16) (OJ L 200M, 1.8.2007, p. 1–2)

32015D1401

Council Implementing Decision (EU) 2015/1401 of 14 July 2015 authorising Italy to introduce a special measure derogating from Articles 206 and 226 of Directive 2006/112/EC on the common system of value added tax
(OJ L 217, 18.8.2015, p. 7–8)
Corrected by 32015D1401R(01)

TAXATION**EN****09.30 Indirect taxation****32007D0068**

Commission Decision of 18 December 2006 concerning a request from the Republic of Latvia to apply a reduced rate of VAT to the supply of district heating, natural gas and electricity to households (notified under document number C(2006) 6592) (OJ L 32, 6.2.2007, p. 165–166) (OJ L 32, 6.2.2007, p. 18–18) (OJ L 219M, 24.8.2007, p. 178–179)

(Special edition in Slovene: Chapter 09 Volume 001 P. 253 - 254)
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Amended by 31994L0075
Amended by 31998L0094
Amended by 32006L0112
Consolidated text 01994L0004-19990101

32004D0853

2004/853/EC: Council Decision of 7 December 2004 authorising the French Republic and the Italian Republic to apply a measure derogating from Article 3(1) of the Sixth Council Directive (77/388/EEC) on the harmonisation of the laws of the Member States relating to turnover taxes (OJ L 369, 16.12.2004, p. 58–59) (OJ L 352M, 31.12.2008, p. 60–61)

32015D0992

Council Implementing Decision (EU) 2015/992 of 19 June 2015 authorising Denmark to introduce a special measure derogating from Article 75 of Directive 2006/112/EC on the common system of value added tax (OJ L 159, 25.6.2015, p. 66–67)

32004D0673

2004/673/EC: Commission Decision of 26 August 2004 concerning a request from the Republic of Malta to apply a reduced rate of VAT to the supply of electricity (notified under document number C(2004) 3240) (OJ L 307, 5.10.2004, p. 7–7) (OJ L 267M, 12.10.2005, p. 175–175)

31992D0618

92/618/EEC: Council Decision of 21 December 1992 authorizing the Italian Republic to apply a particular measure in accordance with Article 22 (12) (a) of Directive 77/388/EEC (OJ L 408, 31.12.1992, p. 14–14)

32005D0818

2005/818/EC, Euratom: Commission Decision of 21 November 2005 authorising the Republic of Hungary to use certain approximate estimates for the calculation of the VAT own resources base (notified under document number C(2005) 4427) (OJ L 305, 24.11.2005, p. 39–39) (OJ L 349M, 12.12.2006, p. 613–613)

31992D0617

92/617/EEC: Council Decision of 21 December 1992 authorizing Ireland to apply particular measures in accordance with Article 22 (12) (a) and (b) of Directive 77/388/EEC (OJ L 408, 31.12.1992, p. 13–13)

Amended by 32014D0842

Consolidated text 02005D0818-20141128

31997D0511

97/511/EC: Council Decision of 24 July 1997 authorizing the Federal Republic of Germany to conclude with the Czech Republic an Agreement containing measures derogating from Articles 2 and 3 of the Sixth Directive (77/388/EEC) on the harmonization of the laws of the Member States relating to turnover taxes (OJ L 214, 6.8.1997, p. 39–40)

32005D0817

2005/817/EC, Euratom: Commission Decision of 21 November 2005 authorising the Republic of Latvia to use certain approximate estimates for the calculation of the VAT own resources base (notified under document number C(2005) 4424) (OJ L 305, 24.11.2005, p. 38–38) (OJ L 349M, 12.12.2006, p. 612–612)

31996D0402

96/402/EC: Council Decision of 25 June 1996 authorizing the Federal Republic of Germany to conclude an agreement with the Republic of Poland containing measures derogating from Articles 2 and 3 of Council Directive 77/388/EEC on the harmonization of the laws of the Member States relating to turnover taxes (OJ L 165, 4.7.1996, p. 35–36)

Amended by 32014D0845

Consolidated text 02005D0817-20141128

31994L0004

Council Directive 94/4/EC of 14 February 1994 amending Directives 69/169/EEC and 77/388/EEC and increasing the level of allowances for travellers from third countries and the limits on tax-free purchases in intra-Community travel (OJ L 60, 3.3.1994, p. 14–15)

31993D0609

93/609/EC: Council Decision of 22 November 1993 authorizing the United Kingdom to apply a particular measure in accordance with Article 22 (12) (a) of the Sixth Directive 77/388/EEC on the harmonization of the laws of the Member States relating to turnover taxes (OJ L 292, 26.11.1993, p. 51–51)

(Special edition in Finnish: Chapter 09 Volume 002 P. 151 - 152)

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1999/200/EC: Commission Decision of 26 February 1999 concerning the intention of the Hellenic Republic to apply a reduced rate of VAT to supplies of natural gas and electricity in accordance with Article 12(3)(b) of Council Directive 77/388/EEC (notified under document number C(1999) 477) (Only the Greek text is authentic)
(OJ L 69, 16.3.1999, p. 40–40)

31997D0188

97/188/EC: Council Decision of 17 March 1997 authorizing the Federal Republic of Germany to conclude with the Czech Republic two agreements containing measures derogating from Articles 2 and 3 of the Sixth Directive 77/388/EEC on the harmonization of the laws of the Member States relating to turnover taxes
(OJ L 80, 21.3.1997, p. 18–19)

31989D0487

89/487/EEC: Council Decision of 28 July 1989 authorizing the French Republic to apply a measure derogating from the second subparagraph of Article 17 (6) of the Sixth Directive 77/388/EEC on the harmonization of the laws of the Member States relating to turnover taxes
(OJ L 239, 16.8.1989, p. 21–21)

31990D0640

90/640/EEC: Council Decision of 3 December 1990 authorizing the Federal Republic of Germany to grant an exemption from Articles 14 and 15 of the Sixth Directive 77/388/EEC on the harmonization of the laws of the Member States relating to turnover taxes for Soviet armed forces stationed on the territory of the Federal Republic of Germany
(OJ L 349, 13.12.1990, p. 19–20)

31989D0488

89/488/EEC: Council Decision of 28 July 1989 authorizing the French Republic to apply a measure derogating from Article 17 (2) of the Sixth Directive 77/388/EEC on the harmonization of the laws of the Member States relating to turnover taxes
(OJ L 239, 16.8.1989, p. 22–23)

31992D0614

92/614/EEC: Council Decision of 21 December 1992 authorizing the Federal Republic of Germany to apply a particular measure in accordance with Article 22 (12) (b) of Directive 77/388/EEC
(OJ L 408, 31.12.1992, p. 10–10)

31992D0619

92/619/EEC: Council Decision of 21 December 1992 authorizing the Grand Duchy of Luxembourg to apply particular measures in accordance with Article 22 (12) (a) and (b) of Directive 77/388/EEC
(OJ L 408, 31.12.1992, p. 15–15)

31993D0110

93/110/EEC: Council Decision of 15 February 1993 authorizing the French Republic to extend the application of a measure derogating from Article 2 of the sixth Directive (77/388/EEC) on the harmonization of the laws of the Member States relating to turnover taxes
(OJ L 43, 20.2.1993, p. 44–45)

31992D0620

92/620/EEC: Council Decision of 21 December 1992 authorizing the Kingdom of the Netherlands to apply particular measures in accordance with Article 22 (12) (a) and (b) of Directive 77/388/EEC
(OJ L 408, 31.12.1992, p. 16–16)

32011D0335

2011/335/EU: Council Implementing Decision of 30 May 2011 authorising the Republic of Lithuania to apply a measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax
(OJ L 150, 9.6.2011, p. 6–7)
Validity extended by 32014D0795
Amended by 32014D0795
Consolidated text 02011D0335-20150101

32005D0568

2005/568/: Commission Decision of 11 July 2005 concerning a request from the Republic of Hungary to apply a reduced rate of VAT to the supply of natural gas (notified under document number C(2005) 2514)
(OJ L 190, 22.7.2005, p. 28–28)

32013D0676

2013/676/EU: Council Implementing Decision of 15 November 2013 authorising Romania to continue to apply a special measure derogating from Article 193 of Directive 2006/112/EC on the common system of value added tax
(OJ L 316, 27.11.2013, p. 31–32)

31992D0616

92/616/EEC: Council Decision of 21 December 1992 authorizing the Kingdom of Spain to apply a particular measure in accordance with Article 22 (12) (a) of Directive 77/388/EEC
(OJ L 408, 31.12.1992, p. 12–12)

32009D0118

2009/118/EC: Council Decision of 10 February 2009 authorising the Czech Republic and the Federal Republic of Germany to apply measures derogating from Article 5 of Directive 2006/112/EC on the common system of value added tax
(OJ L 41, 12.2.2009, p. 12–15)

32003D0544

2003/544/EC: Council Decision of 15 July 2003 authorising Germany to conclude an agreement with Switzerland that includes provisions derogating from Articles 2 and 3 of Directive 77/388/EEC on the harmonisation of the laws of the Member States relating to turnover taxes
(OJ L 186, 25.7.2003, p. 36–37)

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Consolidated text 02012D0181-20150101

32006D0637

2006/637/EC: Commission Decision of 13 September 2006 concerning a request from the Republic of Lithuania to apply a reduced rate of VAT to the supply of district heating (notified under document number C(2006) 4049)
(OJ L 261, 22.9.2006, p. 35–35)

31992D0621

92/621/EEC: Council Decision of 21 December 1992 authorizing the United Kingdom to apply a particular measure in accordance with Article 22 (12) (b) of Directive 77/388/EEC
(OJ L 408, 31.12.1992, p. 17–17)

31999D0622

1999/622/EC, Euratom: Commission Decision of 8 September 1999 on the treatment of repayments of VAT to non-taxable units and to taxable units for their exempt activities, for the purpose of implementing Council Directive 89/130/EEC, Euratom on the harmonisation of the compilation of gross national product at market prices (notified under document number C(1999) 2533) (Text with EEA relevance)
(OJ L 245, 17.9.1999, p. 51–51)
(Special edition in Czech: Chapter 09 Volume 001 P. 329 - 329)
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32010D0580

2010/580/EU: Council Implementing Decision of 27 September 2010 authorising the Kingdom of the Netherlands to apply a measure derogating from Article 193 of Directive 2006/112/EC on the common system of value added tax
(OJ L 256, 30.9.2010, p. 22–23)

31992D0615

92/615/EEC: Council Decision of 21 December 1992 authorizing the Kingdom of Denmark to apply particular measures in accordance with Article 22 (12) (a) and (b) of Directive 77/388/EEC
(OJ L 408, 31.12.1992, p. 11–11)

32012D0181

2012/181/EU: Council Implementing Decision of 26 March 2012 authorising Romania to introduce a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax
(OJ L 92, 30.3.2012, p. 26–27)
Validity extended by 32014D0931
Amended by 32014D0931

32007D0313

2007/313/EC: Commission Decision of 30 April 2007 concerning a request from the Republic of Italy to apply a reduced rate of VAT to the supply of electricity for the operation of facilities used for the irrigation, lifting and drainage of waters (notified under document number C(2007) 1823)
(OJ L 118, 8.5.2007, p. 18–18)

31989D0683

89/683/EEC: Council Decision of 21 December 1989 authorizing the French Republic to apply a measure derogating from Article 2 of the sixth Directive 77/388/EEC on the harmonization of the laws of the member States relating to turnover taxes
(OJ L 398, 30.12.1989, p. 31–32)

32012D0794

2012/794/EU: Council Implementing Decision of 17 December 2012 authorising Bulgaria and Romania to apply measures derogating from Article 5 of Directive 2006/112/EC on the common system of value added tax
(OJ L 349, 19.12.2012, p. 55–56)

31997D0189

97/189/EC: Council Decision of 17 March 1997 authorizing the Federal Republic of Germany and the French Republic to apply a measure derogating from Article 3 of the Sixth Directive 77/388/EEC on the harmonization of the laws of the Member States relating to turnover taxes
(OJ L 80, 21.3.1997, p. 20–20)

31998D0527

98/527/EC, Euratom: Commission Decision of 24 July 1998 on the treatment for national accounts purposes of VAT fraud (the discrepancies between theoretical VAT receipts and actual VAT receipts) (notified under document number C(1998) 2202) (Text with EEA relevance)
(OJ L 234, 21.8.1998, p. 39–42)
(Special edition in Czech: Chapter 09 Volume 001 P. 309 - 312)
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31998Y1120(01)

Special Report No 9/98 concerning the protection of the financial interests of the European Union in the field of VAT on intra-Community trade together with the Commission's replies (Submitted pursuant to Article 188c(4)(2) of the EC Treaty)
(OJ C 356, 20.11.1998, p. 1–17)

42010Y1012(01)

Statement of the Representatives of the Governments of the Member States meeting within the Council on Eurofisc, established under Chapter X of the Council Regulation on administrative cooperation and combating fraud in the field of value added tax
(OJ C 275, 12.10.2010, p. 4–5)

32012R0079

Commission Implementing Regulation (EU) No 79/2012 of 31 January 2012 laying down detailed rules for implementing certain provisions of Council Regulation (EU) No 904/2010 concerning administrative cooperation and combating fraud in the field of value added tax
(OJ L 29, 1.2.2012, p. 13–32)
(Special edition in Croatian: Chapter 09 Volume 001 P. 397 - 416)
Corrected by 32012R0079R(01)
Amended by 32013R0519
Corrected by 32015R0524
Consolidated text 02012R0079-20150329

31984X0468

84/468/EEC: Application of Article 27 of the Sixth Council Directive of 17 May 1977 on value added tax (Authorization of a measure derogating from the Directive in the context of a draft agreement between the Federal Republic of Germany and the Netherlands)
(OJ L 264, 5.10.1984, p. 26–26)

31985X0369

85/369/EEC: Application of Article 27 of the Sixth Council Directive of 17 May 1977 on value added tax (Authorization of a derogation requested by the United Kingdom to enable certain types of tax evasion to be prevented)
(OJ L 199, 31.7.1985, p. 60–60)
Corrected by 31985X0369R(01)

31983X0333

83/333/EEC: Application of Article 27 of the Sixth Council Directive of 17 May 1977 on value added tax (Authorization of a derogation under a draft agreement between the Federal Republic of Germany and Luxembourg)
(OJ L 181, 6.7.1983, p. 25–25)

31986X1219(01)

Application of Article 27 of the Sixth Council Directive of 17 May 1977 on value added tax (Authorization of a derogation requested by the Government of the United Kingdom)
(OJ L 359, 19.12.1986, p. 59–59)

31983X0008

83/8/EEC: Application of Article 30 of the Sixth Council Directive of 17 May 1977 on value added tax (Authorization of a derogation in the context of a draft Convention between Italy and Austria)
(OJ L 15, 19.1.1983, p. 17–17)

31983X0007

83/7/EEC: Application of Article 30 of the Sixth Council Directive of 17 May 1977 on value added tax (Authorization of a derogation in the context of a draft Agreement between Italy and Switzerland)
(OJ L 15, 19.1.1983, p. 16–16)

31969Y1223(01)

Council Resolution of 9 December 1969
(OJ C 163, 23.12.1969, p. 1–1)
(Danish special edition: Series II Volume IX P. 34 - 34)
(English special edition: Series II Volume IX P. 34 - 34)
(Greek special edition: Chapter 09 Volume 001 P. 27 - 27)
(Spanish special edition: Chapter 09 Volume 001 P. 29 - 29)
(Portuguese special edition: Chapter 09 Volume 001 P. 29 - 29)

32014R0017

Commission Implementing Regulation (EU) No 17/2014 of 10 January 2014 laying down the standardised form for the notification for a special measure under the Quick Reaction Mechanism against VAT fraud
(OJ L 8, 11.1.2014, p. 13–15)

32015R0524

Commission Implementing Regulation (EU) 2015/524 of 27 March 2015 correcting the Bulgarian version of Implementing Regulation (EU) No 79/2012 laying down detailed rules for implementing certain provisions of Council Regulation (EU) No 904/2010 concerning administrative cooperation and combating fraud in the field of value added tax
(OJ L 84, 28.3.2015, p. 22–22)

32012R0815

Commission Implementing Regulation (EU) No 815/2012 of 13 September 2012 laying down detailed rules for the application of Council Regulation (EU) No 904/2010, as regards special schemes for non-established taxable persons supplying telecommunications, broadcasting or electronic services to non-taxable persons
(OJ L 249, 14.9.2012, p. 3–10)
(Special edition in Croatian: Chapter 09 Volume 001 P. 417 - 424)
Corrected by 32012R0815R(01)
Corrected by 32012R0815R(02)
Corrected by 32012R0815R(03)
Consolidated text 02012R0815-20121004

31981Y0924(10)

Information from the Commission - Programme for the simplification of value added tax procedures and formalities in intra-Community trade
(OJ C 244, 24.9.1981, p. 4–12)

32003R1798

Council Regulation (EC) No 1798/2003 of 7 October 2003 on administrative cooperation in the field of value added tax and repealing Regulation (EEC) No 218/92
(OJ L 264, 15.10.2003, p. 1–11)
(Special edition in Czech: Chapter 09 Volume 001 P. 392 - 402)
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 Amended by 32004R0885
 Amended by 32006R1791
 Amended by 32008R0143
 Amended by 32009R0037
 Amended by 32010R0904
 Consolidated text 02003R1798-20130101

31986L0247

Twenty-first Council Directive 86/247/EEC of 16 June 1986 on the harmonization of the laws of the Member States relating to turnover taxes - Deferment of the introduction of the common system of value-added tax in the Hellenic Republic
 (OJ L 164, 20.6.1986, p. 27-27)

31983L0648

Fifteenth Council Directive 83/648/EEC of 19 December 1983 on the harmonization of the laws of the Member States relating to turnover taxes - deferment of the introduction of the common system of value added tax in the Hellenic Republic
 (OJ L 360, 23.12.1983, p. 49-49)
 (Spanish special edition: Chapter 09 Volume 001 P. 165 - 165)
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 (Special edition in Finnish: Chapter 09 Volume 001 P. 121 - 121)
 (Special edition in Swedish: Chapter 09 Volume 001 P. 121 - 121)

31972L0250

Cinquième directive 72/250/CEE du Conseil, du 4 juillet 1972, en matière d'harmonisation des législations des États membres relatives aux taxes sur le chiffre d'affaires. Introduction de la taxe à la valeur ajoutée en Italie
 (OJ L 162, 18.7.1972, p. 18-19)
 (Greek special edition: Chapter 09 Volume 001 P. 34 - 34)
 (Spanish special edition: Chapter 09 Volume 001 P. 37 - 38)
 (Portuguese special edition: Chapter 09 Volume 001 P. 37 - 38)
 (Special edition in Finnish: Chapter 09 Volume 001 P. 21 - 21)
 (Special edition in Swedish: Chapter 09 Volume 001 P. 21 - 21)

31971L0401

/ * Fourth Council Directive 71/401/EEC of 20 December 1971 on the harmonization of the laws of the Member States relating to turnover taxes - Introduction of value added tax in Italy * /
 (OJ L 283, 24.12.1971, p. 41-42)
 (Greek special edition: Chapter 09 Volume 001 P. 28 - 29)
 (Spanish special edition: Chapter 09 Volume 001 P. 31 - 32)
 (Portuguese special edition: Chapter 09 Volume 001 P. 31 - 32)
 (Special edition in Finnish: Chapter 09 Volume 001 P. 15 - 16)
 (Special edition in Swedish: Chapter 09 Volume 001 P. 15 - 16)
 Amended by 31972L0250
 Consolidated text 01971L0401-19720707

31969L0463

Third Council Directive 69/463/EEC of 9 December 1969 on the harmonisation of legislation of Member States concerning turnover taxes - introduction of value added tax in Member States
 (OJ L 320, 20.12.1969, p. 34-35)
 (Danish special edition: Series I Volume 1969(II) P. 535 - 535)
 (English special edition: Series I Volume 1969(II) P. 551 - 552)
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 Application extended by 11972BN11/6/PT1A4

31968L0221

Council Directive 68/221/EEC of 30 April 1968 on a common method for calculating the average rates provided for in Article 97 of the Treaty
 (OJ L 115, 18.5.1968, p. 14-16)
 (Danish special edition: Series I Volume 1968(I) P. 108 - 110)
 (English special edition: Series I Volume 1968(I) P. 114 - 116)
 (Greek special edition: Chapter 09 Volume 001 P. 14 - 16)
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 Amended by 11979HN01/06
 Consolidated text 01968L0221-19810101

09.30.20 Excise duties

32008L0118

Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC

(OJ L 9, 14.1.2009, p. 12–30)

(Special edition in Croatian: Chapter 09 Volume 002 P. 174 - 192)

Amended by 12012JN03/06

Corrected by 32008L0118R(01)

Corrected by 32008L0118R(02)

Amended by 32010L0012

Amended by 32013L0061

Consolidated text 02008L0118-20140101

32003L0096

Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity (Text with EEA relevance)

(OJ L 283, 31.10.2003, p. 51–70)

(Special edition in Czech: Chapter 09 Volume 001 P. 405 - 424)

(Special edition in Estonian: Chapter 09 Volume 001 P. 405 - 424)

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(Special edition in Romanian: Chapter 09 Volume 002 P. 98 - 117)

(Special edition in Croatian: Chapter 09 Volume 002 P. 75 - 94)

Derogated in 12005SAN06/06

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Derogated in 12005SPN07/07

Corrected by 32003L0096R(01)

Corrected by 32003L0096R(02)

Amended by 32004L0074

Amended by 32004L0075

Consolidated text 02003L0096-20040501

32011L0064

Council Directive 2011/64/EU of 21 June 2011 on the structure and rates of excise duty applied to manufactured tobacco

(OJ L 176, 5.7.2011, p. 24–36)

(Special edition in Croatian: Chapter 03 Volume 063 P. 313 - 325)

31992L0083

Council Directive 92/83/EEC of 19 October 1992 on the harmonization of the structures of excise duties on alcohol and alcoholic beverages

(OJ L 316, 31.10.1992, p. 21–27)

(Special edition in Finnish: Chapter 09 Volume 002 P. 100 - 107)

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Derogated in 11994NN15/09

Amended by 12003TN02/09

Amended by 12005SPN03/04

Corrected by 31992L0083R(01)

Corrected by 31992L0083R(02)

Corrected by 31992L0083R(03)

Consolidated text 01992L0083-20070101

31992L0084

Council Directive 92/84/EEC of 19 October 1992 on the approximation of the rates of excise duty on alcohol and alcoholic beverages

(OJ L 316, 31.10.1992, p. 29–31)

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32014D0722

2014/722/EU: Council Implementing Decision of 14 October 2014 authorising Germany to apply a reduced rate of taxation on electricity directly provided to vessels at berth in a port in accordance with Article 19 of Directive 2003/96/EC

(OJ L 300, 18.10.2014, p. 55–56)

32014D0921

2014/921/EU: Council Implementing Decision of 16 December 2014 authorising Croatia to apply a tax exemption to gas oil used to operate machinery in humanitarian demining in accordance with Article 19 of Directive 2003/96/EC

(OJ L 363, 18.12.2014, p. 150–151)

32014D0725

2014/725/EU: Council Implementing Decision of 14 October 2014 authorising Sweden to apply a reduced rate of taxation on electricity directly provided to vessels at berth in a port in accordance with Article 19 of Directive 2003/96/EC

(OJ L 301, 21.10.2014, p. 27–28)

TAXATION**EN****09.30 Indirect taxation****32014D0695**

2014/695/EU: Council Implementing Decision of 29 September 2014 authorising Italy to apply, in determined geographical areas, reduced rates of taxation on gas oil and LPG used for heating purposes in accordance with Article 19 of Directive 2003/96/EC

(OJ L 291, 7.10.2014, p. 16–18)

32014D0376

Council Decision No 376/2014/EU of 12 June 2014 authorising Portugal to apply a reduced rate of excise duty in the autonomous region of Madeira on locally produced and consumed rum and liqueurs and in the autonomous region of the Azores on locally produced and consumed liqueurs and eaux-de-vie

(OJ L 182, 21.6.2014, p. 1–3)

32006D0428

2006/428/EC: Commission Decision of 22 June 2006 establishing a common fiscal marker for gas oils and kerosene (notified under document number C(2006) 2383)

(OJ L 172, 24.6.2006, p. 15–16) (OJ L 118M, 8.5.2007, p. 926–927)

(Special edition in Bulgarian: Chapter 09 Volume 002 P. 238 - 240)

(Special edition in Romanian: Chapter 09 Volume 002 P. 238 - 240)

Repealed by 32011D0544

32015D0993

Council Implementing Decision (EU) 2015/993 of 19 June 2015 authorising Denmark to apply a reduced rate of taxation on electricity directly provided to vessels at berth in a port, in accordance with Article 19 of Directive 2003/96/EC

(OJ L 159, 25.6.2015, p. 68–69)

32011D0545

2011/545/EU: Commission Implementing Decision of 16 September 2011 concerning the application of the control and movement provisions of Council Directive 2008/118/EC to products falling within CN code 3811, in accordance with Article 20(2) of Council Directive 2003/96/EC (notified under document C(2011) 6423)

(OJ L 241, 17.9.2011, p. 33–33)

(Special edition in Croatian: Chapter 09 Volume 002 P. 253 - 253)

Repealed by 32012D0209

32002D0361

2002/361/EC: Council Decision of 3 May 2002 on the granting of a national aid by the authorities of the Kingdom of the Netherlands in favour of road transport undertakings

(OJ L 131, 16.5.2002, p. 12–13)

32002D0363

2002/363/EC: Council Decision of 3 May 2002 on the granting of aid by the French Government for road transport undertakings

(OJ L 131, 16.5.2002, p. 15–16)

32003D1152

Decision No 1152/2003/EC of the European Parliament and of the Council of 16 June 2003 on computerising the movement and surveillance of excisable products

(OJ L 162, 1.7.2003, p. 5–8)

(Special edition in Czech: Chapter 09 Volume 001 P. 386 - 389)

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32001D0228

2001/228/EC: Council Decision of 12 March 2001 authorising the Netherlands, in accordance with Article 8(4) of Directive 92/81/EEC, to apply a differentiated rate of excise duty to diesel consumed by taxis in 2000

(OJ L 84, 23.3.2001, p. 33–33)

32013D0192

2013/192/EU: Council Implementing Decision of 22 April 2013 authorising the French Republic to apply a reduced rate of taxation to unleaded petrol used as motor fuel and consumed in the Corsican departments in accordance with Article 19 of Directive 2003/96/EC

(OJ L 113, 25.4.2013, p. 13–14)

32001D0224

2001/224/EC: Council Decision of 12 March 2001 concerning reduced rates of excise duty and exemptions from such duty on certain mineral oils when used for specific purposes

(OJ L 84, 23.3.2001, p. 23–29)

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32002D0362

2002/362/EC: Council Decision of 3 May 2002 on the granting of a national aid by the authorities of the Italian Republic in favour of road transport undertakings

(OJ L 131, 16.5.2002, p. 14–14)

32011D0776

2011/776/EU: Council Implementing Decision of 24 November 2011 authorising the United Kingdom to apply reduced levels of taxation to motor fuels supplied on the islands of the Inner and Outer Hebrides, the Northern Isles, the islands in the Clyde and the Isles of Scilly, in accordance with Article 19 of Directive 2003/96/EC

(OJ L 317, 30.11.2011, p. 34–35)

32012D0047

2012/47/EU: Council Implementing Decision of 24 January 2012 authorising Sweden to apply a reduced rate of taxation to electricity consumed by households and service sector companies situated in certain areas in the north of Sweden in accordance with Article 19 of Directive 2003/96/EC

(OJ L 26, 28.1.2012, p. 33–34)

32009R0684

Commission Regulation (EC) No 684/2009 of 24 July 2009 implementing Council Directive 2008/118/EC as regards the computerised procedures for the movement of excise goods under suspension of excise duty

(OJ L 197, 29.7.2009, p. 24–64)

(Special edition in Croatian: Chapter 09 Volume 002 P. 199 - 239)

Corrected by 32009R0684R(01)

Corrected by 32009R0684R(02)

Corrected by 32009R0684R(03)

Corrected by 32009R0684R(04)

Corrected by 32009R0684R(05)

Corrected by 32009R0684R(06)

Corrected by 32009R0684R(07)

Amended by 32012R1221

Amended by 32013R0519

Amended by 32014R0076

Consolidated text 02009R0684-20140213

31997Y1122(01)

Resolution of the ECSC Consultative Committee on the proposal submitted by the Commission for a Council Directive restructuring the community framework for the taxation of energy products (adopted unanimously, with one abstention, during the 337th session of 10 October 1997)

(OJ C 356, 22.11.1997, p. 3–6)

31970Y0428(01)

Council Resolution of 21 April 1970 on taxes, other than turnover taxes, on the consumption of manufactured tobacco

(OJ C 50, 28.4.1970, p. 1–1)

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31996R0031

Commission Regulation (EC) No 31/96 of 10 January 1996 on the excise duty exemption certificate

(OJ L 8, 11.1.1996, p. 11–15)

(Special edition in Czech: Chapter 09 Volume 001 P. 297 - 301)

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(Special edition in Croatian: Chapter 09 Volume 002 P. 52 - 56)

Corrected by 31996R0031R(01)

31993R3199

Commission Regulation (EC) No 3199/93 of 22 November 1993 on the mutual recognition of procedures for the complete denaturing of alcohol for the purposes of exemption from excise duty

(OJ L 288, 23.11.1993, p. 12–15)

(Special edition in Finnish: Chapter 09 Volume 002 P. 145 - 148)

(Special edition in Swedish: Chapter 09 Volume 002 P. 145 - 148)

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Corrected by 31993R3199R(01)

Amended by 31995R2546

Amended by 31998R2559

Amended by 32004R2205

Amended by 32005R1309

Amended by 32005R2023

Amended by 32008R0067

Amended by 32008R0849

Amended by 32011R0767

Amended by 32013R0162

Consolidated text 01993R3199-20130701

31992R3649

Commission Regulation (EEC) No 3649/92 of 17 December 1992 on a simplified accompanying document for the intra-Community movement of products subject to excise duty which have been released for consumption in the Member State of dispatch

(OJ L 369, 18.12.1992, p. 17–24)

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TAXATION

EN

09.30 Indirect taxation

(Special edition in Slovak: Chapter 09 Volume 001 P. 216 - 223)
(Special edition in Slovene: Chapter 09 Volume 001 P. 216 - 223)
(Special edition in Bulgarian: Chapter 09 Volume 001 P. 162 - 169)
(Special edition in Romanian: Chapter 09 Volume 001 P. 162 - 169)
(Special edition in Croatian: Chapter 09 Volume 002 P. 18 - 25)
Corrected by 31992R3649R(01)

31995L0060

Council Directive 95/60/EC of 27 November 1995 on fiscal marking of gas oils and kerosene
(OJ L 291, 6.12.1995, p. 46–47)
(Special edition in Czech: Chapter 09 Volume 001 P. 289 - 290)
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(Special edition in Slovene: Chapter 09 Volume 001 P. 289 - 290)
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(Special edition in Romanian: Chapter 09 Volume 002 P. 11 - 12)
(Special edition in Croatian: Chapter 09 Volume 002 P. 44 - 45)

09.30.30 Taxes on capital and transactions in securities**32008L0007**

Council Directive 2008/7/EC of 12 February 2008 concerning indirect taxes on the raising of capital
(OJ L 46, 21.2.2008, p. 11–22)
(Special edition in Croatian: Chapter 09 Volume 002 P. 159 - 170)
Amended by 32013L0013
Consolidated text 02008L0007-20130701

09.30.40 Individual tax exemptions

32006L0079

Council Directive 2006/79/EC of 5 October 2006 on the exemption from taxes of imports of small consignments of goods of a non-commercial character from third countries (codified version)

(OJ L 286, 17.10.2006, p. 15–18) (OJ L 352M, 31.12.2008, p. 526–529)

(Special edition in Bulgarian: Chapter 09 Volume 003 P. 3 - 6)

(Special edition in Romanian: Chapter 09 Volume 003 P. 3 - 6)

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31983L0182

Council Directive 83/182/EEC of 28 March 1983 on tax exemptions within the Community for certain means of transport temporarily imported into one Member State from another

(OJ L 105, 23.4.1983, p. 59–63)

(Spanish special edition: Chapter 09 Volume 001 P. 156 - 160)

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Completed by 11985IN01/05

Amended by 11994NN01/13/B

Amended by 12003TN02/09

Corrected by 31983L0182R(01)

Amended by 31991L0680

Amended by 32006L0098

Amended by 32013L0013

Consolidated text 01983L0182-20130701

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(Special edition in Romanian: Chapter 09 Volume 001 P. 188 - 189)

Amended by 31994L0075

Amended by 31998L0094

Amended by 32006L0112

Consolidated text 01994L0004-19990101

31978L1032

Third Council Directive 78/1032/EEC of 19 December 1978 on the harmonization of provisions laid down by law, regulation or administrative action relating to the rules governing turnover tax and excise duty applicable in international travel

(OJ L 366, 28.12.1978, p. 28–30)

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(Portuguese special edition: Chapter 09 Volume 001 P. 103 - 105)

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(Special edition in Romanian: Chapter 09 Volume 001 P. 27 - 29)

Corrected by 31978L1032R(01)

Amended by 31983L0651

Consolidated text 01978L1032-19831223

32009L0055

Council Directive 2009/55/EC of 25 May 2009 on tax exemptions applicable to the permanent introduction from a Member State of the personal property of individuals (Codified version)

(OJ L 145, 10.6.2009, p. 36–41)

(Special edition in Croatian: Chapter 09 Volume 002 P. 193 - 198)

31994L0004

Council Directive 94/4/EC of 14 February 1994 amending Directives 69/169/EEC and 77/388/EEC and increasing the level of allowances for travellers from third countries and the limits on tax-free purchases in intra-Community travel

(OJ L 60, 3.3.1994, p. 14–15)

(Special edition in Finnish: Chapter 09 Volume 002 P. 151 - 152)

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TAXATION**EN****09.40 Other taxes****09.40 Other taxes****31995R2869**

Commission Regulation (EC) No 2869/95 of 13 December 1995 on the fees payable to the Office for Harmonization in the Internal Market (Trade Marks and Designs)

(OJ L 303, 15.12.1995, p. 33–38)

(Special edition in Czech: Chapter 09 Volume 001 P. 291 - 296)

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Amended by 32004R0781

Amended by 32005R1042

Amended by 32005R1687

Amended by 32009R0355

Repealed by 32015R2424

Consolidated text 01995R2869-20090501

32014R0319

Commission Regulation (EU) No 319/2014 of 27 March 2014 on the fees and charges levied by the European Aviation Safety Agency, and repealing Regulation (EC) No 593/2007 Text with EEA relevance

(OJ L 93, 28.3.2014, p. 58–80)

32014D0940

Council Decision No 940/2014/EU of 17 December 2014 concerning the dock dues in the French outermost regions

(OJ L 367, 23.12.2014, p. 1–7)

41979D0008

79/8/EEC: Decision of the representatives of the Governments of the Member States of the European Economic Community, meeting within the Council, of 18 December 1978 on the abolition of certain postal charges for customs presentation

(OJ L 6, 10.1.1979, p. 26–26)

(Greek special edition: Chapter 02 Volume 007 P. 31 - 31)

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(Special edition in Croatian: Chapter 02 Volume 022 P. 29 - 29)

32004D0162

2004/162/EC: Council Decision of 10 February 2004 concerning the dock dues in the French overseas departments and extending the period of validity of Decision 89/688/EEC

(OJ L 52, 21.2.2004, p. 64–69)

Amended by 32008D0439

Amended by 32011D0448

Amended by 32014D0162

Amended by 32014D0378

Consolidated text 02004D0162-20150101

31979H0570

79/570/EEC: Commission Recommendation of 29 May 1979 on the application of inland postal rates to certain mail between Member States

(OJ L 155, 22.6.1979, p. 16–16)

31976H0002

76/2/EEC: Commission Recommendation of 5 December 1975 to the Member States concerning the taxation of wine

(OJ L 2, 7.1.1976, p. 13–13)

(Greek special edition: Chapter 03 Volume 014 P. 141 - 141)

(Spanish special edition: Chapter 09 Volume 001 P. 52 - 52)

(Portuguese special edition: Chapter 09 Volume 001 P. 52 - 52)

09.50 Prevention of tax evasion and avoidance

09.50 Prevention of tax evasion and avoidance**32005L0060**

Directive 2005/60/EC of the European Parliament and of the Council of 26 October 2005 on the prevention of the use of the financial system for the purpose of money laundering and terrorist financing (Text with EEA relevance)

(OJ L 309, 25.11.2005, p. 15–36)

(Special edition in Bulgarian: Chapter 09 Volume 002 P. 214 - 235)

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Corrected by 32005L0060R(01)

Corrected by 32005L0060R(02)

Implemented by 32006L0070

Amended by 32007L0064

Amended by 32008L0020

Amended by 32009L0110

Amended by 32010L0078

Repealed by 32015L0849

Consolidated text 02005L0060-20110104

32011L0016

Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC

(OJ L 64, 11.3.2011, p. 1–12)

(Special edition in Croatian: Chapter 09 Volume 001 P. 363 - 374)

Corrected by 32011L0016R(01)

Corrected by 32011L0016R(02)

Corrected by 32011L0016R(03)

Amended by 32014L0107

Amended by 32015L2376

Consolidated text 02011L0016-20150105

32015D2453

Council Decision (EU) 2015/2453 of 8 December 2015 on the conclusion, on behalf of the European Union, of the Amending Protocol to the Agreement between the European Community and the Principality of Liechtenstein providing for measures equivalent to those laid down in Council Directive 2003/48/EC on taxation of savings income in the form of interest payments

(OJ L 339, 24.12.2015, p. 1–2)

31999Q0531

Interinstitutional Agreement of 25 May 1999 between the European Parliament, the Council of the European Union and the Commission of the European Communities concerning internal investigations by the European Anti-fraud Office (OLAF)

(OJ L 136, 31.5.1999, p. 15–19)

(Special edition in Czech: Chapter 01 Volume 003 P. 105 - 109)

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(Special edition in Croatian: Chapter 01 Volume 002 P. 114 - 118)

Corrected by 31999Q0531R(01)

Consolidated text 01999Q0531-19990601

31996R2185

Council Regulation (Euratom, EC) No 2185/96 of 11 November 1996 concerning on-the-spot checks and inspections carried out by the Commission in order to protect the European Communities' financial interests against fraud and other irregularities

(OJ L 292, 15.11.1996, p. 2–5)

(Special edition in Czech: Chapter 09 Volume 001 P. 303 - 306)

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Corrected by 31996R2185R(01)

32015R2378

Commission Implementing Regulation (EU) 2015/2378 of 15 December 2015 laying down detailed rules for implementing certain provisions of Council Directive 2011/16/EU on administrative cooperation in the field of taxation and repealing Implementing Regulation (EU) No 1156/2012

(OJ L 332, 18.12.2015, p. 19–45)

31995R2988

Council Regulation (EC, Euratom) No 2988/95 of 18 December 1995 on the protection of the European Communities financial interests

(OJ L 312, 23.12.1995, p. 1–4)

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Corrected by 31995R2988R(01)

31999D0352

1999/352/EC, ECSC, Euratom: Commission Decision of 28 April 1999 establishing the European Anti-fraud Office (OLAF) (notified under document number SEC(1999) 802)

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(OJ L 136, 31.5.1999, p. 20–22)
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 Amended by 32013D0478
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 Consolidated text 01999D0352-20150327

32014D0793

2014/793/EU: Council Decision of 7 November 2014 on the conclusion, on behalf of the European Union, of the Agreement between the European Union and the French Republic concerning the application to the collectivity of Saint-Barthélemy of Union legislation on the taxation of savings and administrative cooperation in the field of taxation
 (OJ L 330, 15.11.2014, p. 10–11)
 Relation 22014A1115(01)

32014R0250

Regulation (EU) No 250/2014 of the European Parliament and of the Council of 26 February 2014 establishing a programme to promote activities in the field of the protection of the financial interests of the European Union (Hercule III programme) and repealing Decision No 804/2004/EC
 (OJ L 84, 20.3.2014, p. 6–13)

32004D0011(01)

2004/525/EC: Decision of the European Central Bank of 3 June 2004 concerning the terms and conditions for European Anti-Fraud Office investigations of the European Central Bank, in relation to the prevention of fraud, corruption and any other illegal activities detrimental to the European Communities' financial interests and amending the Conditions of Employment for Staff of the European Central Bank (ECB/2004/11)
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32012R0389

Council Regulation (EU) No 389/2012 of 2 May 2012 on administrative cooperation in the field of excise duties and repealing Regulation (EC) No 2073/2004
 (OJ L 121, 8.5.2012, p. 1–15)
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 Corrected by 32012R0389R(01)
 Amended by 32013R0517
 Consolidated text 02012R0389-20130701

32013R1286

Regulation (EU) No 1286/2013 of the European Parliament and of the Council of 11 December 2013 establishing an action programme to improve the operation of taxation systems in the European Union for the period 2014–2020 (Fiscalis 2020) and repealing Decision No 1482/2007/EC
 (OJ L 347, 20.12.2013, p. 25–32)
 Corrected by 32013R1286R(01)
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31999D0394

1999/394/EC, Euratom: Council Decision of 25 May 1999 concerning the terms and conditions for internal investigations in relation to the prevention of fraud, corruption and any illegal activity detrimental to the Communities' interests
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31999D0396

1999/396/EC, ECSC, Euratom: Commission Decision of 2 June 1999 concerning the terms and conditions for internal investigations in relation to the prevention of fraud, corruption and any illegal activity detrimental to the Communities' interests (notified under document number SEC(1999) 802)
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32004D0026(01)

2004/26/: Decision No 26/2004 of the Committee of the Regions of 10 February 2004 relating to the conditions and procedures for internal investigations in relation to the prevention of fraud, corruption and any illegal activity detrimental to the Communities' interests
 (OJ L 102, 7.4.2004, p. 84–86)

32013D0671

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2013/671/EU: Council Decision of 15 November 2013 on the signing, on behalf of the European Union, of the Agreement between the European Union and the French Republic concerning the application to the collectivity of Saint-Barthélemy of Union legislation on the taxation of savings and administrative cooperation in the field of taxation (OJ L 313, 22.11.2013, p. 1–2)

31998D0527

98/527/EC, Euratom: Commission Decision of 24 July 1998 on the treatment for national accounts purposes of VAT fraud (the discrepancies between theoretical VAT receipts and actual VAT receipts) (notified under document number C(1998) 2202) (Text with EEA relevance)

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32012D0706(02)

Commission Decision of 3 July 2012 setting up the EU VAT forum

(OJ C 198, 6.7.2012, p. 4–6)

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32012H0771

2012/771/EU: Commission Recommendation of 6 December 2012 regarding measures intended to encourage third countries to apply minimum standards of good governance in tax matters (OJ L 338, 12.12.2012, p. 37–40)

42010Y1012(01)

Statement of the Representatives of the Governments of the Member States meeting within the Council on Eurofisc, established under Chapter X of the Council Regulation on administrative cooperation and combating fraud in the field of value added tax

(OJ C 275, 12.10.2010, p. 4–5)

31994Y1020(01)

Council conclusions of 11 July 1994 concerning the fight against fraud

(OJ C 292, 20.10.1994, p. 1–2)

32014R0017

Commission Implementing Regulation (EU) No 17/2014 of 10 January 2014 laying down the standardised form for the notification for a special measure under the Quick Reaction Mechanism against VAT fraud

(OJ L 8, 11.1.2014, p. 13–15)

32013R0612

Commission Implementing Regulation (EU) No 612/2013 of 25 June 2013 on the operation of the register of economic operators and tax warehouses, related statistics and reporting pursuant to Council Regulation (EU) No 389/2012 on administrative cooperation in the field of excise duties

(OJ L 173, 26.6.2013, p. 9–33)

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Amended by 32015R0272

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31975Y0214(01)

Council Resolution of 10 February 1975 on the measures to be taken by the Community in order to combat international tax evasion and avoidance

(OJ C 35, 14.2.1975, p. 1–2)

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31994Y1214(01)

Council Resolution of 6 December 1994 on the legal protection of the financial interests of the Communities

(OJ C 355, 14.12.1994, p. 2–3)

41991X1217

Resolution of the Council and of the representatives of the Governments of the Member States, meeting within the Council of 13 November 1991 concerning the protection of the financial interests of the Communities

(OJ C 328, 17.12.1991, p. 1–2)