

Eighth Council Directive of 6 December 1979 on the harmonization of the laws of the Member States relating to turnover taxes — Arrangements for the refund of value added tax to taxable persons not established in the territory of the country (79/1072/EEC) (repealed)

EIGHTH COUNCIL DIRECTIVE

of 6 December 1979

on the harmonization of the laws of the Member States relating to turnover taxes — Arrangements for the refund of value added tax to taxable persons not established in the territory of the country

(79/1072/EEC) (repealed)

F1

.....

**Textual Amendments**

- F1** Repealed by [Council Directive 2008/9/EC](#) of 12 February 2008 laying down detailed rules for the refund of value added tax, provided for in [Directive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.

---

**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.

---