

Council Directive 2006/112/EC of 28 November  
2006 on the common system of value added tax

TITLE VIII

**RATES**

CHAPTER 2

**Structure and level of rates**

Section 1

**Standard rate**

*[<sup>F1</sup>Article 97*

The standard rate shall not be lower than 15 %.]

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**Textual Amendments**

- F1** Substituted by [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.](#)