

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

Article 96

Member States shall apply a standard rate of VAT, which shall be fixed by each Member State as a percentage of the taxable amount and which shall be the same for the supply of goods and for the supply of services.

[^{F1}Article 97

From 1 January 2011 until 31 December 2015, the standard rate may not be lower than 15 %.]

Textual Amendments

- F1** Substituted by [Council Directive 2010/88/EU of 7 December 2010 amending Directive 2006/112/EC on the common system of value added tax](#), with regard to the duration of the obligation to respect a minimum standard rate.