

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

TITLE XV

FINAL PROVISIONS

CHAPTER 3

Transposition and entry into force

Article 411

1 Directive 67/227/EEC and Directive 77/388/EEC are repealed, without prejudice to the obligations of the Member States concerning the time-limits, listed in Annex XI, Part B, for the transposition into national law and the implementation of those Directives.

2 References to the repealed Directives shall be construed as references to this Directive and shall be read in accordance with the correlation table in Annex XII.

Article 412

1 Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with Article 2(3), Article 44, Article 59(1), Article 399 and Annex III, point (18) with effect from 1 January 2008. They shall forthwith communicate to the Commission the text of those provisions and a correlation table between those provisions and this Directive.

When Member States adopt those provisions, they shall contain a reference to this Directive or be accompanied by such a reference on the occasion of their official publication. Member States shall determine how such reference is to be made.

2 Member States shall communicate to the Commission the text of the main provisions of national law which they adopt in the field covered by this Directive.

Article 413

This Directive shall enter into force on 1 January 2007.

Article 414

This Directive is addressed to the Member States.