

Council Directive 2008/7/EC of 12 February 2008  
concerning indirect taxes on the raising of capital

CHAPTER IV

**FINAL PROVISIONS**

*Article 15*

**Transposition**

1 Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with Articles 3, 4, 5, 7, 8, 12, 13 and 14 by 31 December 2008 at the latest. They shall forthwith communicate to the Commission the texts of those provisions and a correlation table between those provisions and this Directive.

When they are adopted by Member States, these measures shall contain a reference to this Directive or shall be accompanied by such reference on the occasion of their official publication. They shall also include a statement that references in existing laws, regulations and administrative provisions to the directives repealed by this Directive shall be construed as references to this Directive. The methods of making such reference and how that statement is to be formulated shall be laid down by Member States.

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 16*

**Repeal**

Directive 69/355/EEC, as amended by the Directives listed in Part A of Annex II, is repealed with effect from 1 January 2009, without prejudice to the obligations of the Member States relating to the time limits for transposition into national law of the Directives set out in Part B of Annex II.

References to the repealed Directive shall be construed as references to this Directive and shall be read in accordance with the correlation table in Annex III.

*Article 17*

**Review**

The Commission shall report to the Council every three years on the operation of this Directive notably with the view to abolish capital duty. In order to assist the Commission with the review, Member States shall provide the Commission with information in respect of the revenue from capital duty.

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*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.*

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### *Article 18*

#### **Entry into force**

This Directive shall enter into force on the 20th day following its publication in the *Official Journal of the European Union*.

Articles 1, 2, 6, 9, 10 and 11 shall apply from 1 January 2009.

### *Article 19*

#### **Addressees**

This Directive is addressed to the Member States.