

Council Directive 2013/61/EU of 17 December 2013
amending Directives 2006/112/EC and 2008/118/EC as
regards the French outermost regions and Mayotte in particular

- Article 1 Point (c) of Article 6(1) of Directive 2006/112/EC is replaced...
- Article 2 Article 5 of Directive 2008/118/EC is hereby amended as follows:...
- Article 3 (1) Member States shall bring into force the laws, regulations...
- Article 4 This Directive shall enter into force on 1 January 2014....
- Article 5 This Directive is addressed to the Member States.
- Signature

*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.*

- (1) Opinion of 12 December 2013 (not yet published in the Official Journal).
- (2) Opinion of 16 October 2013 (not yet published in the Official Journal).
- (3) European Council Decision 2012/419/EU of 11 July 2012 amending the status of Mayotte with regard to the European Union ([OJ L 204, 31.7.2012, p. 131](#)).
- (4) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ([OJ L 347, 11.12.2006, p. 1](#)).
- (5) Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC ([OJ L 9, 14.1.2009, p. 12](#)).