

Council Directive (EU) 2016/856 of 25 May 2016 amending Directive 2006/112/EC on the common system of value added tax, as regards the duration of the obligation to respect a minimum standard rate

*Article 1*

Article 97 of Directive 2006/112/EC is replaced by the following:

*Article 97*

From 1 January 2016 until 31 December 2017, the standard rate may not be lower than 15 %..

*Article 2*

1 Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with this Directive by 1 August 2016. They shall immediately inform the Commission thereof.

When Member States adopt those measures, they shall contain a reference to this Directive or shall be accompanied by such a reference on the occasion of their official publication. The methods of making such reference shall be laid down by Member States.

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

*Article 3*

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

*Article 4*

This Directive is addressed to the Member States.

Done at Brussels, 25 May 2016.

*For the Council*

*The President*

J.R.V.A. DIJSSELBLOEM