

Council Directive (EU) 2018/1695 of 6 November 2018 amending Directive 2006/112/EC on the common system of value added tax as regards the period of application of the optional reverse charge mechanism in relation to supplies of certain goods and services susceptible to fraud and of the Quick Reaction Mechanism against VAT fraud

- Article 1 Directive 2006/112/EC is amended as follows: in Article 199a(1), the...
- Article 2 This Directive shall enter into force on the twentieth day...
- Article 3 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 3 October 2018 (not yet published in the Official Journal).
- (2) Opinion of 11 July 2018 (not yet published in the Official Journal).
- (3) 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).
- (4) Council Directive 2013/42/EU of 22 July 2013 amending Directive 2006/112/EC on the common system of value added tax, as regards a quick Reaction Mechanism against VAT fraud (OJ L 201, 26.7.2013, p. 1).