

Council Directive (EU) 2018/1910 of 4 December 2018 amending Directive 2006/112/EC as regards the harmonisation and simplification of certain rules in the value added tax system for the taxation of trade between Member States

- Article 1 Directive 2006/112/EC is amended as follows: the following Article is...
- Article 2 (1) Member States shall adopt and publish, by 31 December 2019,...
- Article 3 This Directive shall enter into force on the twentieth day...
- Article 4 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.
- (2) Opinion of 14 March 2018.
- (3) First Council Directive 67/227/EEC of 11 April 1967 on the harmonisation of legislation of Member States concerning turnover taxes ([OJ 71, 14.4.1967, p. 1301](#)).
- (4) Second Council Directive 67/228/EEC of 11 April 1967 on the harmonisation of legislation of Member States concerning turnover taxes — Structure and procedures for application of the common system of value added tax ([OJ 71, 14.4.1967, p. 1303](#)).
- (5) 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](#)).
- (6) [OJ C 369, 17.12.2011, p. 14](#).