

Council Directive (EU) 2018/912 of 22 June 2018 amending  
Directive 2006/112/EC on the common system of value added  
tax as regards the obligation to respect a minimum standard rate

COUNCIL DIRECTIVE (EU) 2018/912

of 22 June 2018

amending Directive 2006/112/EC on the common system of value  
added tax as regards the obligation to respect a minimum standard rate

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular  
Article 113 thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national parliaments,

Having regard to the opinion of the European Parliament<sup>(1)</sup>,

Having regard to the opinion of the European Economic and Social Committee<sup>(2)</sup>,

Acting in accordance with a special legislative procedure,

Whereas:

- (1) Article 97 of Council Directive 2006/112/EC<sup>(3)</sup> provides that, from 1 January 2016 until 31 December 2017, the standard rate may not be lower than 15 %.
- (2) The application of a standard rate of value added tax (VAT) ensures the smooth functioning of the common system of VAT and should therefore be kept in place.
- (3) It is appropriate to maintain the current minimum standard rate at 15 %, and to make it permanent.
- (4) Since the objective of this Directive, namely to set a minimum standard rate of VAT, cannot be sufficiently achieved by the Member States, but can rather, by reason of the scale or effects of the action, be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality as set out in that Article, this Directive does not go beyond what is necessary in order to achieve that objective.
- (5) Directive 2006/112/EC should therefore be amended accordingly,

HAS ADOPTED THIS DIRECTIVE:

*Article 1*

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

---

*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.*

---

#### *Article 97*

The standard rate shall 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 September 2018 at the latest. They shall immediately communicate the text of those measures to the Commission.

When Member States adopt those measures, they shall contain a reference to this Directive or be accompanied by such a reference on the occasion of their official publication. Member States shall determine how such a reference is to be made.

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 twentieth 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 Luxembourg, 22 June 2018.

*For the Council*

*The President*

V. GORANOV

- (1) Opinion of the European Parliament of 19 April 2018 (not yet published in the Official Journal).
- (2) Opinion of the European Economic and Social Committee of 23 May 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).