

Sixth Council Directive of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment (77/388/EEC) (repealed)

SIXTH COUNCIL DIRECTIVE

of 17 May 1977

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F1

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**Textual Amendments**

**F1** Repealed by [Council Directive 2006/112/EC](#) of 28 November 2006 on the common system of value added tax.

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**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.

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