

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Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment (77/388/EEC) (repealed)

<sup>F1</sup>TITLE IV

**TAXABLE PERSONS**

*Article 4*

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**Textual Amendments applied to the whole legislation**

**F1** Repealed by [Council Directive 2006/112/EC](#) of 28 November 2006 on the common system of value added tax.