

This document is meant purely as a documentation tool and the institutions do not assume any liability for its contents

► **B**

**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)

(OJ L 145, 13.6.1977, p. 1)

repealed by:

	Official Journal		
	No	page	date
Council Directive 2006/112/EC of 28 November 2006	L 347	1	11.12.2006

The final consolidated version before repeal is available at:

<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CONSLEG:1977L0388:20060101:EN:PDF>