

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Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment (77/388/EEC) (repealed)

^{F1}TITLE XII

PERSONS LIABLE FOR PAYMENT FOR TAX

.....

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F1 Repealed by [Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax.](#)