

Thirteenth Council Directive of 17 November 1986 on the harmonization of the laws of the Member States relating to turnover taxes — Arrangements for the refund of value added tax to taxable persons not established in Community territory (86/560/EEC)

- Article 1 For the purposes of this Directive: ‘A taxable person not...  
Article 2 (1) Without prejudice to Articles 3 and 4, each Member...  
Article 3 (1) The refunds referred to in Article 2 (1) shall...  
Article 4 (1) For the purposes of this Directive, eligibility for refunds...  
Article 5 (1) Member States shall bring into force the laws, regulations...  
Article 6 Within three years of the date referred to in Article...  
Article 7 As from the date on which this Directive is implemented,...  
Article 8 This Directive is addressed to the Member States.  
Signature

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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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- (1) OJ No L 145, 13. 6. 1977, p. 1.
- (2) OJ No C 223, 27. 8. 1982, p. 5 and  
OJ No C 196, 23. 7. 1983, p. 6.
- (3) OJ No C 161, 20. 6. 1983, p. 111.
- (4) OJ No C 176, 4. 7. 1983, p. 22.
- (5) OJ No L 331, 27. 12. 1979, p. 11.