

Council Directive of 16 December 1991 supplementing the common system of value added tax and amending Directive 77/388/EEC with a view to the abolition of fiscal frontiers (91/680/EEC)

COUNCIL DIRECTIVE

of 16 December 1991

supplementing the common system of value added tax and amending Directive 77/388/EEC with a view to the abolition of fiscal frontiers

(91/680/EEC)

*<sup>F1</sup>Article 1*

.....

**Textual Amendments**

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

*Article 2*

1 The following Directives shall cease to have effect on 31 December 1992 as regards relations between Member States:

- [<sup>F2</sup> . . . . .]
- Directive 85/362/EEC.

2 The provisions on value added tax laid down in the following Directive shall cease to have effect on 31 December 1992:

- Directive 74/651/EEC<sup>(1)</sup>, as last amended by Directive 88/663/EEC<sup>(2)</sup>,
- Directive 83/182/EEC<sup>(3)</sup>,
- Directive 83/183/EEC<sup>(4)</sup>, as amended by Directive 89/604/EEC<sup>(5)</sup>.

3 The provisions of Directive 69/169/EEC<sup>(6)</sup> as last amended by Directive 91/191/EEC<sup>(7)</sup> relating to value added tax shall cease to have effect on 31 December 1992 as regards relations between Member States.

**Textual Amendments**

- F2** Deleted by [Council Directive 2009/132/EC of 19 October 2009 determining the scope of Article 143\(b\) and \(c\) of Directive 2006/112/EC as regards exemption from value added tax on the final importation of certain goods \(codified version\)](#).

*<sup>F1</sup>Article 3*

.....

---

**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.

---

---

**Textual Amendments**

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

*<sup>F1</sup>Article 4*

---

**Textual Amendments**

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

---

**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.

---

- (1) [OJ No L 354, 30. 12. 1974, p. 6.](#)
- (2) [OJ No L 382, 31. 12. 1988, p. 40.](#)
- (3) [OJ No L 105, 23. 4. 1983, p. 59.](#)
- (4) [OJ No L 105, 23. 4. 1983, p. 64.](#)
- (5) [OJ No L 348, 29. 11. 1989, p. 28.](#)
- (6) [OJ No L 133, 4. 6. 1969, p. 6.](#)
- (7) [OJ No L 94, 16. 4. 1991, p. 24.](#)