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► **B**

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)

(OJ L 376, 31.12.1991, p. 1)

Amended by:

		Official Journal		
		No	page	date
► <u>M1</u>	Council Directive 2006/112/EC of 28 November 2006	L 347	1	11.12.2006
► <u>M2</u>	Council Directive 2009/132/EC of 19 October 2009	L 292	5	10.11.2009

Corrected by:

► **C1** Corrigendum, OJ L 272, 17.9.1992, p. 72 (91/680/EEC)

NB: This consolidated version contains references to the European unit of account and/or the ecu, which from 1 January 1999 should be understood as references to the euro — Council Regulation (EEC) No 3308/80 (OJ L 345, 20.12.1980, p. 1) and Council Regulation (EC) No 1103/97 (OJ L 162, 19.6.1997, p. 1).

▼B**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)

▼M1 _____**▼B***Article 2*

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

▼M2 _____**▼B**

— 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 ⁽¹⁾, as last amended by Directive 88/663/EEC ⁽²⁾,

— Directive 83/182/EEC ⁽³⁾,

— Directive 83/183/EEC ⁽⁴⁾, as amended by Directive 89/604/EEC ⁽⁵⁾.

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

▼M1 _____

⁽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.