

Council Directive 2008/117/EC of 16 December 2008 amending  
Directive 2006/112/EC on the common system of value added tax  
to combat tax evasion connected with intra-Community transactions

*Article 2*

On the basis of information provided by the Member States, the Commission shall present, no later than 30 June 2011, a report assessing the impact of Article 263(1) of Directive 2006/112/EC on Member States' ability to fight against VAT fraud connected with intra-Community supplies of goods and services as well as the usefulness of the options provided for in Article 263(1a) to (1c), as well as, depending on the conclusions of the report, the appropriate proposals.