

Council Directive (EU) 2017/2455 of 5 December 2017 amending Directive 2006/112/EC and Directive 2009/132/EC as regards certain value added tax obligations for supplies of services and distance sales of goods

Article 1	Amendments to Directive 2006/112/EC with effect from 1 January 2019
Article 2	Amendments to Directive 2006/112/EC with effect from 1 July 2021
Article 3	Amendment to Directive 2009/132/EC
Article 4	Transposition
Article 5	Entry into force
Article 6	Addressees

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) Opinion of 30 November 2017 (not yet published in the Official Journal).
- (2) [OJ C 345, 13.10.2017, p. 79.](#)
- (3) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ([OJ L 347, 11.12.2006, p. 1.](#)).
- (4) 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 ([OJ L 292, 10.11.2009, p. 5.](#)).
- (5) Council Directive 2010/24/EU of 16 March 2010 concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures ([OJ L 84, 31.3.2010, p. 1.](#)).
- (6) Council Regulation (EU) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax ([OJ L 268, 12.10.2010, p. 1.](#)).
- (7) Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by the Member States of the Commission's exercise of implementing powers ([OJ L 55, 28.2.2011, p. 13.](#)).
- (8) [OJ C 369, 17.12.2011, p. 14.](#)