

Council Directive (EU) 2018/2057 of 20 December 2018 amending Directive 2006/112/EC on the common system of value added tax as regards the temporary application of a generalised reverse charge mechanism in relation to supplies of goods and services above a certain threshold

- Article 1     In Directive 2006/112/EC, the following Article is inserted: (1)  
                 By way of derogation from Article 193, a Member...
- Article 2     This Directive shall enter into force on the twentieth day...
- Article 3     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) Opinion of 11 December 2018 (P8\_TA(2018)0496).
- (2) Opinion of 31 May 2017 ([OJ C 288](#), [31.8.2017](#), p. 52).
- (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).