

Council Directive (EU) 2019/2235 of 16 December 2019 amending Directive 2006/112/EC on the common system of value added tax and Directive 2008/118/EC concerning the general arrangements for excise duty as regards defence efforts within the Union framework

Article 1	Amendments to Directive 2006/112/EC
Article 2	Amendment to Directive 2008/118/EC
Article 3	Transposition
Article 4	Entry into force
Article 5	Addressees
	Signature

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 26 November 2019 (not yet published in the Official Journal).
- (2) Opinion of 30 October 2019 (not yet published in the Official Journal).
- (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 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC ([OJ L 9, 14.1.2009, p. 12](#)).
- (5) [OJ C 369, 17.12.2011, p. 14](#).