

Council Directive (EU) 2020/1756 of 20 November 2020 amending Directive 2006/112/EC on the common system of value added tax as regards the identification of taxable persons in Northern Ireland

- Article 1 In Article 215 of Directive 2006/112/EC, the following paragraph is...
- Article 2 (1) Member States shall bring into force the laws, regulations...
- Article 3 This Directive shall enter into force on the day following...
- Article 4 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 November 2020 (not yet published in the Official Journal).
- (2) Opinion of 29 October 2020 (not yet published in the Official Journal).
- (3) Subject to the democratic consent in Northern Ireland to the continued application of Articles 5 to 10 referred to in Article 18(1) of the Protocol.
- (4) 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](#)).