

Council Directive (EU) 2020/285 of 18 February 2020 amending Directive 2006/112/EC on the common system of value added tax as regards the special scheme for small enterprises and Regulation (EU) No 904/2010 as regards the administrative cooperation and exchange of information for the purpose of monitoring the correct application of the special scheme for small enterprises

Article 1	Amendments to Directive 2006/112/EC
Article 2	Amendments to Regulation (EU) No 904/2010
Article 3	Transposition
Article 4	Entry into force
Article 5	Addressees
	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 September 2018 and opinion of 15 January 2020 (not yet published in the Official Journal).
- (2) [OJ C 283, 10.8.2018, p. 35.](#)
- (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) [OJ C 369, 17.12.2011, p. 14.](#)
- (5) 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.](#)).
- (6) [OJ C 461, 21.12.2018, p. 43.](#)