

# **A Guide to the European VAT Directives 2009**

## **Vol. 2**

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#### **Integrated text of Council Directive 2006/112/EC on the common system of value added tax (the Recast VAT Directive)**

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COUNCIL DIRECTIVE 2006/112/EC of 28 November 2006 on the common system of value added tax

COUNCIL DIRECTIVE 2006/138/EC of 20 December 2006 amending Directive 2006/112/EC on the common system of value added tax as regards the period of application of the value added tax arrangements applicable to radio and television broadcasting services and certain electronically supplied services

COUNCIL DIRECTIVE 2007/75/EC of 20 December 2007 amending Directive 2006/112/EC with regard to certain temporary provisions concerning rates of value added tax

Council Directive 2008/8/EC of 12 February 2008 amending Directive 2006/112/EC as regards the place of supply of services

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