

# Directory of European Union legislation - legislation in force

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## 09.10 General

### 41998X0106

Resolution of the Council and the Representatives of the Governments of the Member States, meeting within the Council of 1 December 1997 on a code of conduct for business taxation (OJ C 2, 6.1.1998, p. 2–5)

### 31993D0570

93/570/EEC, Euratom: Commission Decision of 4 October 1993 defining the distinction between 'other taxes linked to production' and 'intermediate consumption' for the purpose of the implementation of Article 1 of Council Directive 89/130/EEC, Euratom on the harmonization of the compilation of gross national product at market prices

(OJ L 276, 9.11.1993, p. 13–14)

(Special edition in Finnish: Chapter 09 Volume 002 P. 143 - 144)

(Special edition in Swedish: Chapter 09 Volume 002 P. 143 - 144)

(Special edition in Czech: Chapter 01 Volume 001 P. 261 - 262)

(Special edition in Estonian: Chapter 01 Volume 001 P. 261 - 262)

(Special edition in Latvian: Chapter 01 Volume 001 P. 261 - 262)

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(Special edition in Polish: Chapter 01 Volume 001 P. 261 - 262)

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(Special edition in Slovene: Chapter 01 Volume 001 P. 261 - 262)

(Special edition in Bulgarian: Chapter 01 Volume 001 P. 113 - 114)

(Special edition in Romanian: Chapter 01 Volume 001 P. 113 - 114)

(Special edition in Croatian: Chapter 01 Volume 002 P. 36 - 37)

### 31993D0454

93/454/EEC, Euratom: Commission Decision of 22 July 1993 defining taxes linked to production and imports for the purpose of the implementation of Article 1 of Council Directive 89/130/EEC, Euratom on the harmonization of the compilation of gross national product at market prices

(OJ L 213, 24.8.1993, p. 18–19)

(Special edition in Finnish: Chapter 01 Volume 003 P. 29 - 30)

(Special edition in Swedish: Chapter 01 Volume 003 P. 29 - 30)

(Special edition in Czech: Chapter 01 Volume 001 P. 257 - 258)

(Special edition in Estonian: Chapter 01 Volume 001 P. 257 - 258)

(Special edition in Latvian: Chapter 01 Volume 001 P. 257 - 258)

(Special edition in Lithuanian: Chapter 01 Volume 001 P. 257 - 258)

(Special edition in Hungarian Chapter 01 Volume 001 P. 257 - 258)

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(Special edition in Polish: Chapter 01 Volume 001 P. 257 - 258)

(Special edition in Slovak: Chapter 01 Volume 001 P. 257 - 258)

(Special edition in Slovene: Chapter 01 Volume 001 P. 257 - 258)

(Special edition in Bulgarian: Chapter 01 Volume 001 P. 109 - 110)

(Special edition in Romanian: Chapter 01 Volume 001 P. 109 - 110)

(Special edition in Croatian: Chapter 01 Volume 002 P. 32 - 33)

### 31994D0168



94/168/EC, Euratom: Commission Decision of 22 February 1994 on measures to be taken for the implementation of Council Directive 89/130/EEC, Euratom on the harmonization of the compilation of gross national product at market prices

(OJ L 77, 19.3.1994, p. 51–58)

(Special edition in Finnish: Chapter 01 Volume 003 P. 116 - 123)

(Special edition in Swedish: Chapter 01 Volume 003 P. 116 - 123)

(Special edition in Czech: Chapter 01 Volume 001 P. 272 - 282)

(Special edition in Estonian: Chapter 01 Volume 001 P. 272 - 282)

(Special edition in Latvian: Chapter 01 Volume 001 P. 272 - 282)

(Special edition in Lithuanian: Chapter 01 Volume 001 P. 272 - 282)

(Special edition in Hungarian Chapter 01 Volume 001 P. 272 - 282)

(Special edition in Maltese: Chapter 01 Volume 001 P. 272 - 282)

(Special edition in Polish: Chapter 01 Volume 001 P. 272 - 282)

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(Special edition in Slovene: Chapter 01 Volume 001 P. 272 - 282)

(Special edition in Bulgarian: Chapter 01 Volume 001 P. 121 - 131)

(Special edition in Romanian: Chapter 01 Volume 001 P. 121 - 131)

(Special edition in Croatian: Chapter 01 Volume 002 P. 41 - 48)

### **32015R2378**

Commission Implementing Regulation (EU) 2015/2378 of 15 December 2015 laying down detailed rules for implementing certain provisions of Council Directive 2011/16/EU on administrative cooperation in the field of taxation and repealing Implementing Regulation (EU) No 1156/2012

(OJ L 332, 18.12.2015, p. 19–45)

Amended by 32016R1963

Amended by 32018R0099

Amended by 32019R0532

Consolidated text 02015R2378-20180212

### **31998Y0106(01)**

Conclusions of the ECOFIN Council Meeting on 1 December 1997 concerning taxation policy - Resolution of the Council and the Representatives of the Governments of the Member States, meeting within the Council of 1 December 1997 on a code of conduct for business taxation - Taxation of saving

(OJ C 2, 6.1.1998, p. 1–6)

### **31998Y0401(01)**

Council Conclusions of 9 March 1998 concerning the establishment of the Code of Conduct Group (business taxation)

(OJ C 99, 1.4.1998, p. 1–2)

### **42001D0823**

2001/823/EC: Decision of the Representatives of the Governments of the Member States meeting within the Council of 27 November 2001 concerning the taxation of savings in Caribbean dependent or associated territories

(OJ L 314, 30.11.2001, p. 78–78)

### **32010G0616(01)**



Council Resolution of 8 June 2010 on coordination of the Controlled Foreign Corporation (CFC) and thin capitalisation rules within the European Union  
(OJ C 156, 16.6.2010, p. 1–2)



## **09.20 Direct taxation**

**There are no documents in this chapter.**



## 09.20.10 Income tax

### **32012H0771**

2012/771/EU: Commission Recommendation of 6 December 2012 regarding measures intended to encourage third countries to apply minimum standards of good governance in tax matters

(OJ L 338, 12.12.2012, p. 37–40)

### **31994H0079**

94/79/EC: Commission Recommendation of 21 December 1993 on the taxation of certain items of income received by non-residents in a Member State other than that in which they are resident

(OJ L 39, 10.2.1994, p. 22–28)



## 09.20.20 Corporation tax

### 32011L0096

Council Directive 2011/96/EU of 30 November 2011 on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States (OJ L 345, 29.12.2011, p. 8–16)

(Special edition in Croatian: Chapter 17 Volume 002 P. 218 - 226)

Amended by 32013L0013

Replaced by 32014L0086

Amended by 32015L0121

Consolidated text 02011L0096-20150217

### 32009L0133

Council Directive 2009/133/EC of 19 October 2009 on the common system of taxation applicable to mergers, divisions, partial divisions, transfers of assets and exchanges of shares concerning companies of different Member States and to the transfer of the registered office of an SE or SCE between Member States

(OJ L 310, 25.11.2009, p. 34–46)

(Special edition in Croatian: Chapter 09 Volume 001 P. 317 - 329)

Amended by 32013L0013

Consolidated text 02009L0133-20130701

### 31994H0390

94/390/EC: Commission Recommendation of 25 May 1994 concerning the taxation of small and medium-sized enterprises (Text with EEA relevance)

(OJ L 177, 9.7.1994, p. 1–19)

### 42005A0630(02)

(OJ C 160, 30.6.2005, p. 28–31)

### 42006X0728(02)

Code of conduct for the effective implementation of the Convention on the elimination of double taxation in connection with the adjustment of profits of associated enterprises

(OJ C 176, 28.7.2006, p. 8–12)

(Special edition in Bulgarian: Chapter 13 Volume 059 P. 6 - 10)

(Special edition in Romanian: Chapter 13 Volume 059 P. 6 - 10)

(Special edition in Croatian: Chapter 13 Volume 063 P. 61 - 65)

Relation 42006X0728(01)





## 09.20.30 Elimination of double taxation

### 32017L1852

Council Directive (EU) 2017/1852 of 10 October 2017 on tax dispute resolution mechanisms in the European Union

(OJ L 265, 14.10.2017, p. 1–14)

Corrected by 32017L1852R(01)

Consolidated text 02017L1852-20171014

### 32003L0049

Council Directive 2003/49/EC of 3 June 2003 on a common system of taxation applicable to interest and royalty payments made between associated companies of different Member States

(OJ L 157, 26.6.2003, p. 49–54)

(Special edition in Czech: Chapter 09 Volume 001 P. 380 - 385)

(Special edition in Estonian: Chapter 09 Volume 001 P. 380 - 385)

(Special edition in Latvian: Chapter 09 Volume 001 P. 380 - 385)

(Special edition in Lithuanian: Chapter 09 Volume 001 P. 380 - 385)

(Special edition in Hungarian Chapter 09 Volume 001 P. 380 - 385)

(Special edition in Maltese: Chapter 09 Volume 001 P. 380 - 385)

(Special edition in Polish: Chapter 09 Volume 001 P. 380 - 385)

(Special edition in Slovak: Chapter 09 Volume 001 P. 380 - 385)

(Special edition in Slovene: Chapter 09 Volume 001 P. 380 - 385)

(Special edition in Bulgarian: Chapter 09 Volume 002 P. 75 - 80)

(Special edition in Romanian: Chapter 09 Volume 002 P. 75 - 80)

(Special edition in Croatian: Chapter 09 Volume 001 P. 76 - 81)

Corrected by 32003L0049R(01)

Amended by 32004L0066

Amended by 32004L0076

Amended by 32006L0098

Amended by 32013L0013

Consolidated text 02003L0049-20130701

### 22004A1224(01)

Agreement between the European Community and the Principality of Liechtenstein providing for measures equivalent to those laid down in Council Directive 2003/48/EC on taxation of savings income in the form of interest payments - Memorandum of Understanding

(OJ L 379, 24.12.2004, p. 84–104)

(Special edition in Bulgarian: Chapter 11 Volume 037 P. 206 - 226)

(Special edition in Romanian: Chapter 11 Volume 037 P. 206 - 226)

(Special edition in Croatian: Chapter 11 Volume 110 P. 226 - 246)

Amended by 22014X0111(02)

Amended by 22015A1224(01)

Partial adoption by 32004D0897

Adopted by 32005D0353

Consolidated text 02004A1224(01)-20160101

### 22004A1229(01)



Agreement between the European Community and the Swiss Confederation providing for measures equivalent to those laid down in Council Directive 2003/48/EC on taxation of savings income in the form of interest payments - Memorandum of Understanding

(OJ L 385, 29.12.2004, p. 30–49) (OJ L 153M, 7.6.2006, p. 383–402)

(Special edition in Bulgarian: Chapter 09 Volume 002 P. 160 - 179)

(Special edition in Romanian: Chapter 09 Volume 002 P. 160 - 179)

(Special edition in Croatian: Chapter 09 Volume 001 P. 100 - 112)

Corrected by 22004A1229(01)R(01)

Amended by 22015A1219(02)

Adopted by 32004D0911

Consolidated text 02004A1229(01)-20170101

### **32011H0856**

2011/856/EU: Commission Recommendation of 15 December 2011 regarding relief for double taxation of inheritances

(OJ L 336, 20.12.2011, p. 81–84)

### **22005A0121(01)**

Agreement between the European Community and the Principality of Monaco providing for measures equivalent to those laid down in Council Directive 2003/48/EC

(OJ L 19, 21.1.2005, p. 55–69)

(Special edition in Bulgarian: Chapter 11 Volume 038 P. 79 - 93)

(Special edition in Romanian: Chapter 11 Volume 038 P. 79 - 93)

(Special edition in Croatian: Chapter 11 Volume 115 P. 267 - 281)

Amended by 22014X0111(03)

Amended by 22016A0819(01)

Partial adoption by 32005D0035

Adopted by 32005D0347

Consolidated text 02005A0121(01)-20170101

### **32012H0772**

2012/772/EU: Commission Recommendation of 6 December 2012 on aggressive tax planning

(OJ L 338, 12.12.2012, p. 41–43)

### **32019R0652**

Commission Implementing Regulation (EU) 2019/652 of 24 April 2019 laying down standard Rules of Functioning for the Advisory Commission or Alternative Dispute Resolution Commission and a standard form for the communication of information concerning publicity of the final decision in accordance with Council Directive (EU) 2017/1852

(OJ L 110, 25.4.2019, p. 26–33)

### **22004A1204(01)**

Agreement between the European Community and the Principality of Andorra providing for measures equivalent to those laid down in Council Directive 2003/48/EC on taxation of savings income in the form of interest payments - Memorandum of Understanding

(OJ L 359, 4.12.2004, p. 33–53)

(Special edition in Bulgarian: Chapter 11 Volume 037 P. 91 - 103)

(Special edition in Romanian: Chapter 11 Volume 037 P. 91 - 103)

(Special edition in Croatian: Chapter 11 Volume 115 P. 210 - 222)



Amended by 22014X0111(04)  
Amended by 22016A1001(02)  
Adopted by 32005D0356  
Consolidated text 02004A1204(01)-20170101

### **32015D2400**

Council Decision (EU) 2015/2400 of 8 December 2015 on the conclusion, on behalf of the European Union, of the Amending Protocol to the Agreement between the European Community and the Swiss Confederation providing for measures equivalent to those laid down in Council Directive 2003/48/EC on taxation of savings income in the form of interest payments (OJ L 333, 19.12.2015, p. 10–11)

### **32016D1751**

Council Decision (EU) 2016/1751 of 20 September 2016 on the conclusion, on behalf of the European Union, of the Amending Protocol to the Agreement between the European Community and the Principality of Andorra providing for measures equivalent to those laid down in Council Directive 2003/48/EC on taxation of savings income in the form of interest payments (OJ L 268, 1.10.2016, p. 38–39)

### **32016D0242**

Council Decision (EU) 2016/242 of 12 February 2016 on the signing, on behalf of the European Union, of the Amending Protocol to the Agreement between the European Community and the Principality of Andorra providing for measures equivalent to those laid down in Council Directive 2003/48/EC on taxation of savings income in the form of interest payments (OJ L 45, 20.2.2016, p. 10–11)

### **22009A0807(01)**

Agreement in the form of an Exchange of Letters between the European Community and the Swiss Confederation on certain technical amendments to Annexes I and II to the Agreement between the European Community and the Swiss Confederation providing for measures equivalent to those laid down in Council Directive 2003/48/EC on taxation of savings income in the form of interest payments by reason of the accession of the Republic of Bulgaria and Romania

(OJ L 205, 7.8.2009, p. 23–24)  
(Special edition in Croatian: Chapter 09 Volume 002 P. 242 - 243)  
Amended by 22013X1114(01)  
Adopted by 32009D0602

### **22004A1229(02)**

Agreement in the form of an Exchange of Letters between the European Community and the Swiss Confederation on the date of application of the Agreement between the European Community and the Swiss Confederation providing for measures equivalent to those laid down in Council Directive 2003/48/EC of 3 June 2003 on taxation of savings income in the form of interest payments

(OJ L 385, 29.12.2004, p. 51–54)  
(Special edition in Bulgarian: Chapter 09 Volume 002 P. 181 - 184)  
(Special edition in Romanian: Chapter 09 Volume 002 P. 181 - 184)  
(Special edition in Croatian: Chapter 09 Volume 001 P. 114 - 117)  
Adopted by 32004D0912



**42005A0630(02)**

(OJ C 160, 30.6.2005, p. 28–31)

**42006X0728(02)**

Code of conduct for the effective implementation of the Convention on the elimination of double taxation in connection with the adjustment of profits of associated enterprises

(OJ C 176, 28.7.2006, p. 8–12)

(Special edition in Bulgarian: Chapter 13 Volume 059 P. 6 - 10)

(Special edition in Romanian: Chapter 13 Volume 059 P. 6 - 10)

(Special edition in Croatian: Chapter 13 Volume 063 P. 61 - 65)

Relation 42006X0728(01)



## 09.30 Indirect taxation

### 31998D0532

98/532/EC: Commission Decision of 8 July 1998 concerning certain measures necessary for carrying out activities related to communication and information exchange systems and to linguistic training tools under the Fiscalis programme (European Parliament and Council Decision No 888/98/EC establishing a programme of Community action to improve the functioning of the indirect taxation systems of the internal market) [notified under document number C(1998) 1866]

(OJ L 247, 5.9.1998, p. 9–10)

(Special edition in Czech: Chapter 09 Volume 001 P. 313 - 314)

(Special edition in Estonian: Chapter 09 Volume 001 P. 313 - 314)

(Special edition in Latvian: Chapter 09 Volume 001 P. 313 - 314)

(Special edition in Lithuanian: Chapter 09 Volume 001 P. 313 - 314)

(Special edition in Hungarian Chapter 09 Volume 001 P. 313 - 314)

(Special edition in Maltese: Chapter 09 Volume 001 P. 313 - 314)

(Special edition in Polish: Chapter 09 Volume 001 P. 313 - 314)

(Special edition in Slovak: Chapter 09 Volume 001 P. 313 - 314)

(Special edition in Slovene: Chapter 09 Volume 001 P. 313 - 314)

(Special edition in Bulgarian: Chapter 09 Volume 002 P. 34 - 35)

(Special edition in Romanian: Chapter 09 Volume 002 P. 34 - 35)

(Special edition in Croatian: Chapter 09 Volume 001 P. 60 - 61)

### 32014D0377

Council Decision No 377/2014/EU of 12 June 2014 on the AIEM tax applicable in the Canary Islands

(OJ L 182, 21.6.2014, p. 4–8)

### 32013D0052

2013/52/EU: Council Decision of 22 January 2013 authorising enhanced cooperation in the area of financial transaction tax

(OJ L 22, 25.1.2013, p. 11–12)

(Special edition in Croatian: Chapter 09 Volume 002 P. 310 - 311)



## 09.30.10 Turnover tax/VAT

### 32013D0677

2013/677/EU: Council Implementing Decision of 15 November 2013 authorising Luxembourg to introduce a special measure derogating from Article 285 of Directive 2006/112/EC on the common system of value added tax

(OJ L 316, 27.11.2013, p. 33–34)

Amended by 32017D0319

Validity extended by 32017D0319

Amended by 32019D2210

Validity extended by 32019D2210

Consolidated text 02013D0677-20170224

### 32006L0112

Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1–118)

(Special edition in Bulgarian: Chapter 09 Volume 003 P. 7 - 125)

(Special edition in Romanian: Chapter 09 Volume 003 P. 7 - 125)

(Special edition in Croatian: Chapter 09 Volume 001 P. 120 - 237)

Amended by 12012JN03/06

Amended by 12012JN05/08

Corrected by 32006L0112R(01)

Corrected by 32006L0112R(02)

Corrected by 32006L0112R(03)

Corrected by 32006L0112R(04)

Corrected by 32006L0112R(05)

Corrected by 32006L0112R(06)

Corrected by 32006L0112R(07)

Corrected by 32006L0112R(08)

Corrected by 32006L0112R(09)

Corrected by 32006L0112R(10)

Corrected by 32006L0112R(11)

Corrected by 32006L0112R(12)

Corrected by 32006L0112R(13)

Corrected by 32006L0112R(14)

Corrected by 32006L0112R(15)

Corrected by 32006L0112R(16)

Amended by 32006L0138

Derogated in 32007D0133

Derogated in 32007D0250

Derogated in 32007D0441

Derogated in 32007D0485

Derogated in 32007D0740

Derogated in 32007D0884

Amended by 32007L0075

Derogated in 32008D0084

Derogated in 32008D0737



Amended by 32008L0008  
Amended by 32008L0117  
Derogated in 32009D0118  
Derogated in 32009D0790  
Derogated in 32009D0791  
Derogated in 32009D0938  
Derogated in 32009D0939  
Amended by 32009D1008  
Derogated in 32009D1013  
Derogated in 32009D1022  
Amended by 32009L0047  
Amended by 32009L0069  
Amended by 32009L0117  
Relation 32009L0132  
Amended by 32009L0162  
Derogated in 32010D0039  
Derogated in 32010D0099  
Derogated in 32010D0579  
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Amended by 32010L0045  
Amended by 32010L0088  
Derogated in 32011D0335  
Derogated in 32011D0363  
Derogated in 32012D0085  
Derogated in 32012D0181  
Derogated in 32012D0232  
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Derogated in 32013D0676  
Derogated in 32013D0677  
Derogated in 32013D0678  
Derogated in 32013D0680  
Derogated in 32013D0805  
Amended by 32013L0042  
Amended by 32013L0043  
Amended by 32013L0061



Derogated in 32014D0796  
Derogated in 32014D0797  
Derogated in 32015D1401  
Derogated in 32015D2109  
Derogated in 32015D2429  
Amended by 32016L0856  
Amended by 32016L1065  
Derogated in 32017D0563  
Derogated in 32017D0784  
Derogated in 32017D1769  
Derogated in 32017D1855  
Derogated in 32017D1856  
Derogated in 32017D2013  
Derogated in 32017D2408  
Amended by 32017L2455  
Derogated in 32018D0279  
Derogated in 32018D0457  
Derogated in 32018D0485  
Derogated in 32018D0486  
Derogated in 32018D0593  
Derogated in 32018D0789  
Derogated in 32018D0918  
Derogated in 32018D1490  
Derogated in 32018D1492  
Derogated in 32018D1493  
Derogated in 32018D1904  
Derogated in 32018D1918  
Derogated in 32018D1994  
Amended by 32018L0912  
Amended by 32018L1695  
Amended by 32018L1713  
Amended by 32018L1910  
Amended by 32018L2057  
Derogated in 32019D0309  
Derogated in 32019D0310  
Derogated in 32019D1592  
Derogated in 32019D1903  
Amended by 32019L0475  
Amended by 32019L1995  
Consolidated text 02006L0112-20190116

### **31991L0680**

Council Directive 91/680/EEC of 16 December 1991 supplementing the common system of value added tax and amending Directive 77/388/EEC with a view to the abolition of fiscal frontiers

(OJ L 376, 31.12.1991, p. 1–19)

(Special edition in Finnish: Chapter 09 Volume 002 P. 33 - 51)





(Special edition in Swedish: Chapter 09 Volume 002 P. 33 - 51)  
(Special edition in Czech: Chapter 09 Volume 001 P. 160 - 178)  
(Special edition in Estonian: Chapter 09 Volume 001 P. 160 - 178)  
(Special edition in Latvian: Chapter 09 Volume 001 P. 160 - 178)  
(Special edition in Lithuanian: Chapter 09 Volume 001 P. 160 - 178)  
(Special edition in Hungarian Chapter 09 Volume 001 P. 160 - 178)  
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(Special edition in Slovak: Chapter 09 Volume 001 P. 160 - 178)  
(Special edition in Slovene: Chapter 09 Volume 001 P. 160 - 178)  
(Special edition in Bulgarian: Chapter 09 Volume 001 P. 110 - 128)  
(Special edition in Romanian: Chapter 09 Volume 001 P. 110 - 128)  
Corrected by 31991L0680R(01)  
Corrected by 31991L0680R(02)  
Corrected by 31991L0680R(03)  
Corrected by 31991L0680R(04)  
Amended by 32006L0112  
Amended by 32009L0132  
Consolidated text 01991L0680-20091130

### **32008L0009**

Council Directive 2008/9/EC of 12 February 2008 laying down detailed rules for the refund of value added tax, provided for in Directive 2006/112/EC, to taxable persons not established in the Member State of refund but established in another Member State  
(OJ L 44, 20.2.2008, p. 23–28)  
(Special edition in Croatian: Chapter 09 Volume 001 P. 275 - 280)  
Corrected by 32008L0009R(01)  
Amended by 32010L0066  
Consolidated text 02008L0009-20101001

### **32009L0132**

Council Directive 2009/132/EC of 19 October 2009 determining the scope of Article 143(b) and (c) of Directive 2006/112/EC as regards exemption from value added tax on the final importation of certain goods  
(OJ L 292, 10.11.2009, p. 5–30)  
(Special edition in Croatian: Chapter 09 Volume 001 P. 291 - 316)  
Amended by 32017L2455

### **32010R0904**

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. 1–18)  
(Special edition in Croatian: Chapter 09 Volume 001 P. 343 - 360)  
Corrected by 32010R0904R(01)  
Corrected by 32010R0904R(02)  
Corrected by 32010R0904R(03)  
Amended by 32013R0517  
Amended by 32017R2454  
Amended by 32018R1541



Amended by 32018R1909  
Consolidated text 02010R0904-20181105

### **31986L0560**

Thirteenth Council Directive 86/560/EEC of 17 November 1986 on the harmonization of the laws of the Member States relating to turnover taxes - Arrangements for the refund of value added tax to taxable persons not established in Community territory

(OJ L 326, 21.11.1986, p. 40–41)

(Special edition in Finnish: Chapter 09 Volume 001 P. 130 - 131)

(Special edition in Swedish: Chapter 09 Volume 001 P. 130 - 131)

(Special edition in Czech: Chapter 09 Volume 001 P. 129 - 130)

(Special edition in Estonian: Chapter 09 Volume 001 P. 129 - 130)

(Special edition in Latvian: Chapter 09 Volume 001 P. 129 - 130)

(Special edition in Lithuanian: Chapter 09 Volume 001 P. 129 - 130)

(Special edition in Hungarian Chapter 09 Volume 001 P. 129 - 130)

(Special edition in Maltese: Chapter 09 Volume 001 P. 129 - 130)

(Special edition in Polish: Chapter 09 Volume 001 P. 129 - 130)

(Special edition in Slovak: Chapter 09 Volume 001 P. 129 - 130)

(Special edition in Slovene: Chapter 09 Volume 001 P. 129 - 130)

(Special edition in Bulgarian: Chapter 09 Volume 001 P. 81 - 82)

(Special edition in Romanian: Chapter 09 Volume 001 P. 81 - 82)

(Special edition in Croatian: Chapter 09 Volume 001 P. 6 - 7)

Corrected by 31986L0560R(01)

Consolidated text 01986L0560-19861121

### **32007D0441**

2007/441/EC: Council Decision of 18 June 2007 authorising the Italian Republic to apply measures derogating from Articles 26(1)(a) and 168 of Directive 2006/112/EC on the common system of value added tax

(OJ L 165, 27.6.2007, p. 33–34)

Corrected by 32007D0441R(01)

Amended by 32010D0748

Amended by 32013D0679

Validity extended by 32013D0679

Amended by 32016D1982

Validity extended by 32016D1982

Amended by 32019D2138

Validity extended by 32019D2138

Consolidated text 02007D0441-20170101

### **32015D2428**

Council Implementing Decision (EU) 2015/2428 of 10 December 2015 amending Decision 2009/791/EC and Implementing Decision 2009/1013/EU authorising Germany and Austria respectively to continue to apply a measure derogating from Articles 168 and 168a of Directive 2006/112/EC on the common system of value added tax

(OJ L 334, 22.12.2015, p. 12–14)

### **32011R0282**



Council Implementing Regulation (EU) No 282/2011 of 15 March 2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax (OJ L 77, 23.3.2011, p. 1–22)

(Special edition in Croatian: Chapter 09 Volume 001 P. 375 - 396)

Corrected by 32011R0282R(01)

Amended by 32012R0967

Addition 32013R1042

Amended by 32013R1042

Replaced by 32013R1042

Amended by 32017R2459

Amended by 32018R1912

Amended by 32019R2026

Consolidated text 02011R0282-20190101

### **32019D2002**

Commission Implementing Decision (EU, Euratom) 2019/2002 of 28 November 2019 as regards the authorisation for Bulgaria to continue to use certain approximate estimates for the calculation of the VAT own resources base in respect of international transport of passengers until the end of 2023 (notified under document C(2019)8590) (Only the Bulgarian text is authentic)

(OJ L 310, 2.12.2019, p. 50–51)

### **32019D2003**

Commission Implementing Decision (EU, Euratom) 2019/2003 of 28 November 2019 as regards the authorisation for Ireland to continue to use certain approximate estimates for the calculation of the VAT own resources base in respect of transport of passengers until the end of 2023 (notified under document C(2019) 8593) (Only the English text is authentic)

(OJ L 310, 2.12.2019, p. 52–53)

### **32018D0279**

Council Implementing Decision (EU) 2018/279 of 20 February 2018 authorising Malta to apply a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax

(OJ L 54, 24.2.2018, p. 14–15)

### **32017D1768**

Council Implementing Decision (EU) 2017/1768 of 25 September 2017 authorising the Republic of Croatia to introduce a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax

(OJ L 250, 28.9.2017, p. 71–72)

### **32017D2408**

Council Implementing Decision (EU) 2017/2408 of 18 December 2017 authorising the Republic of Latvia to apply a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax

(OJ L 342, 21.12.2017, p. 8–9)

### **32017D0563**



Council Implementing Decision (EU) 2017/563 of 21 March 2017 authorising the Republic of Estonia to apply a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax  
(OJ L 80, 25.3.2017, p. 33–34)

### **32017D1855**

Council Implementing Decision (EU) 2017/1855 of 10 October 2017 authorising Romania to apply a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax  
(OJ L 265, 14.10.2017, p. 19–20)

### **32018D1904**

Council Implementing Decision (EU) 2018/1904 of 4 December 2018 authorising the Netherlands to introduce a special measure derogating from Article 285 of Directive 2006/112/EC on the common system of value added tax  
(OJ L 310, 6.12.2018, p. 25–26)

### **32019D1903**

Council Implementing Decision (EU) 2019/1903 of 8 November 2019 authorising Czechia to apply the generalised reverse charge mechanism derogating from Article 193 of Directive 2006/112/EC  
(OJ L 293, 14.11.2019, p. 101–102)

### **32013D0676**

2013/676/EU: Council Implementing Decision of 15 November 2013 authorising Romania to continue to apply a special measure derogating from Article 193 of Directive 2006/112/EC on the common system of value added tax

(OJ L 316, 27.11.2013, p. 31–32)

Amended by 32016D1206

Validity extended by 32016D1206

Amended by 32019D1593

Validity extended by 32019D1593

Consolidated text 02013D0676-20190927

### **32013D0805**

2013/805/EU: Council Implementing Decision of 17 December 2013 authorising the Republic of Poland to introduce measures derogating from point (a) of Article 26(1) and Article 168 of Directive 2006/112/EC on the common system of value added tax

(OJ L 353, 28.12.2013, p. 51–52)

Amended by 32016D1837

Validity extended by 32016D1837

Amended by 32019D1594

Validity extended by 32019D1594

Consolidated text 02013D0805-20190927

### **32018D0918**

Council Implementing Decision (EU) 2018/918 of 22 June 2018 authorising Germany and Poland to introduce a special measure derogating from Article 5 of Directive 2006/112/EC on the common system of value added tax



(OJ L 163, 28.6.2018, p. 17–18)

### **32017D1769**

Council Implementing Decision (EU) 2017/1769 of 25 September 2017 authorising the Republic of Poland to conclude with Ukraine an agreement that includes provisions derogating from point (d) of Article 2(1) and Article 5 of Directive 2006/112/EC on the common system of value added tax, as regards the maintenance of road bridges on the Poland-Ukraine border

(OJ L 250, 28.9.2017, p. 73–75)

### **31997D0511**

97/511/EC: Council Decision of 24 July 1997 authorizing the Federal Republic of Germany to conclude with the Czech Republic an Agreement containing measures derogating from Articles 2 and 3 of the Sixth Directive (77/388/EEC) on the harmonization of the laws of the Member States relating to turnover taxes

(OJ L 214, 6.8.1997, p. 39–40)

### **31995D0435**

95/435/EC: Council Decision of 23 October 1995 authorizing the Federal Republic of Germany to conclude an agreement with the Republic of Poland containing measures derogating from Articles 2 and 3 of the Sixth Directive 77/388/EEC on the harmonization of the laws of the Member States relating to turnover taxes

(OJ L 257, 27.10.1995, p. 34–35)

### **31996D0402**

96/402/EC: Council Decision of 25 June 1996 authorizing the Federal Republic of Germany to conclude an agreement with the Republic of Poland containing measures derogating from Articles 2 and 3 of Council Directive 77/388/EEC on the harmonization of the laws of the Member States relating to turnover taxes

(OJ L 165, 4.7.1996, p. 35–36)

### **31997D0188**

97/188/EC: Council Decision of 17 March 1997 authorizing the Federal Republic of Germany to conclude with the Czech Republic two agreements containing measures derogating from Articles 2 and 3 of the Sixth Directive 77/388/EEC on the harmonization of the laws of the Member States relating to turnover taxes

(OJ L 80, 21.3.1997, p. 18–19)

### **32001D0741**

2001/741/EC: Council Decision of 16 October 2001 authorising the Federal Republic of Germany to conclude with the Republic of Poland an agreement containing measures derogating from Articles 2 and 3 of the Sixth Directive 77/388/EEC on the harmonisation of the laws of the Member States relating to turnover taxes

(OJ L 278, 23.10.2001, p. 28–29)

### **31995D0115**

95/115/EC: Council Decision of 30 March 1995 authorizing the Federal Republic of Germany to conclude with the Republic of Poland an agreement containing measures derogating from Articles 2 and 3 of the Sixth Directive 77/388/EEC on the harmonization of the laws of the Member States relating to turnover taxes

(OJ L 80, 8.4.1995, p. 47–47)



### **31995D0252**

95/252/EC: Council Decision of 29 June 1995 authorizing the United Kingdom to apply a measure derogating from Articles 6 and 17 of the Sixth Council Directive (77/388/EEC) on the harmonization of the laws of the Member States relating to turnover taxes  
(OJ L 159, 11.7.1995, p. 19–20)

### **32019D1592**

Council Implementing Decision (EU) 2019/1592 of 24 September 2019 authorising Portugal to introduce a special measure derogating from Article 193 of Directive 2006/112/EC on the common system of value added tax  
(OJ L 248, 27.9.2019, p. 67–68)

### **32011D0335**

2011/335/EU: Council Implementing Decision of 30 May 2011 authorising the Republic of Lithuania to apply a measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax  
(OJ L 150, 9.6.2011, p. 6–7)  
Amended by 32014D0795  
Validity extended by 32014D0795  
Amended by 32017D1853  
Validity extended by 32017D1853  
Consolidated text 02011D0335-20180101

### **32009D1008**

Council Implementing Decision of 7 December 2009 authorising the Republic of Latvia to extend the application of a measure derogating from Article 193 of Directive 2006/112/EC on the common system of value added tax  
(OJ L 347, 24.12.2009, p. 30–30)  
Amended by 32013D0055  
Validity extended by 32013D0055  
Amended by 32015D2396  
Validity extended by 32015D2396  
Amended by 32018D2006  
Validity extended by 32018D2006  
Consolidated text 02009D1008-20190101

### **31990D0640**

90/640/EEC: Council Decision of 3 December 1990 authorizing the Federal Republic of Germany to grant an exemption from Articles 14 and 15 of the Sixth Directive 77/388/EEC on the harmonization of the laws of the Member States relating to turnover taxes for Soviet armed forces stationed on the territory of the Federal Republic of Germany  
(OJ L 349, 13.12.1990, p. 19–20)

### **31992D0618**

92/618/EEC: Council Decision of 21 December 1992 authorizing the Italian Republic to apply a particular measure in accordance with Article 22 (12) (a) of Directive 77/388/EEC  
(OJ L 408, 31.12.1992, p. 14–14)

### **32018D1490**





Council Implementing Decision (EU) 2018/1490 of 2 October 2018 authorising Hungary to introduce a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax  
(OJ L 252, 8.10.2018, p. 38–39)

### **32013D0053**

2013/53/EU: Council Implementing Decision of 22 January 2013 authorising the Kingdom of Belgium to introduce a special measure derogating from Article 285 of Directive 2006/112/EC on the common system of value added tax

(OJ L 22, 25.1.2013, p. 13–14)

Amended by 32015D2348

Validity extended by 32015D2348

Amended by 32018D2077

Validity extended by 32018D2077

Consolidated text 02013D0053-20190101

### **32018D0486**

Council Implementing Decision (EU) 2018/486 of 19 March 2018 authorising Hungary to apply a special measure derogating from Article 193 of Directive 2006/112/EC on the common system of value added tax

(OJ L 81, 23.3.2018, p. 15–16)

### **32010D0688**

Council Implementing Decision of 15 October 2010 authorising the Italian Republic to continue to apply a special measure derogating from Article 285 of Directive 2006/112/EC on the common system of value added tax

(OJ L 294, 12.11.2010, p. 12–13)

### **32007D0068**

Commission Decision of 18 December 2006 concerning a request from the Republic of Latvia to apply a reduced rate of VAT to the supply of district heating, natural gas and electricity to households (notified under document number C(2006) 6592)

(OJ L 32, 6.2.2007, p. 165–166) (OJ L 32, 6.2.2007, p. 18–18) (OJ L 219M, 24.8.2007, p. 178–179)

### **32015D2190**

Commission Implementing Decision (EU, Euratom) 2015/2190 of 25 November 2015 authorising Italy to use certain approximate estimates for the calculation of the VAT own resources base (notified under document C(2015) 8187)

(OJ L 312, 27.11.2015, p. 24–25)

### **32013D0237**

2013/237/EU: Council Implementing Decision of 14 May 2013 authorising the Czech Republic and the Republic of Poland to apply special measures derogating from Article 5 of Directive 2006/112/EC on the common system of value added tax

(OJ L 141, 28.5.2013, p. 37–41)

### **31992D0615**

92/615/EEC: Council Decision of 21 December 1992 authorizing the Kingdom of Denmark to apply particular measures in accordance with Article 22 (12) (a) and (b) of Directive 77/388/EEC

(OJ L 408, 31.12.1992, p. 11–11)



### **31989D0487**

89/487/EEC: Council Decision of 28 July 1989 authorizing the French Republic to apply a measure derogating from the second subparagraph of Article 17 (6) of the Sixth Directive 77/388/EEC on the harmonization of the laws of the Member States relating to turnover taxes (OJ L 239, 16.8.1989, p. 21–21)

### **32014D0844**

2014/844/EU, Euratom: Commission Implementing Decision of 26 November 2014 authorising Malta to use certain approximate estimates for the calculation of the VAT own resources base (notified under document C(2014) 8925)

(OJ L 343, 28.11.2014, p. 33–34)

Corrected by 32014D0844R(01)

Amended by 32017D2224

Consolidated text 02014D0844-20171202

### **32015D0156**

Council Implementing Decision (EU) 2015/156 of 27 January 2015 extending the period of validity of Implementing Decision 2012/232/EU authorising Romania to apply measures derogating from Article 26(1)(a) and Article 168 of Directive 2006/112/EC on the common system of value added tax

(OJ L 26, 31.1.2015, p. 27–28)

### **32018D0485**

Council Implementing Decision (EU) 2018/485 of 19 March 2018 authorising Denmark to apply a special measure derogating from Article 75 of Directive 2006/112/EC on the common system of value added tax

(OJ L 81, 23.3.2018, p. 13–14)

### **32013D0054**

2013/54/EU: Council Implementing Decision of 22 January 2013 authorising the Republic of Slovenia to introduce a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax

(OJ L 22, 25.1.2013, p. 15–15)

Amended by 32015D2089

Validity extended by 32015D2089

Amended by 32018D1700

Validity extended by 32018D1700

Consolidated text 02013D0054-20181113

### **32010D0582**

2010/582/EU: Council Implementing Decision of 27 September 2010 authorising the French Republic and the Italian Republic to introduce a special measure derogating from Article 5 of Directive 2006/112/EC on the common system of value added tax

(OJ L 256, 30.9.2010, p. 26–26)

### **32004D0853**

2004/853/EC: Council Decision of 7 December 2004 authorising the French Republic and the Italian Republic to apply a measure derogating from Article 3(1) of the Sixth Council Directive (77/388/EEC) on the harmonisation of the laws of the Member States relating to turnover taxes





(OJ L 352M , 31.12.2008, p. 60–61) (OJ L 369, 16.12.2004, p. 58–59)



## 09.30.20 Excise duties

### 32003L0096

Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity (Text with EEA relevance)

(OJ L 283, 31.10.2003, p. 51–70)

(Special edition in Czech: Chapter 09 Volume 001 P. 405 - 424)

(Special edition in Estonian: Chapter 09 Volume 001 P. 405 - 424)

(Special edition in Latvian: Chapter 09 Volume 001 P. 405 - 424)

(Special edition in Lithuanian: Chapter 09 Volume 001 P. 405 - 424)

(Special edition in Hungarian Chapter 09 Volume 001 P. 405 - 424)

(Special edition in Maltese: Chapter 09 Volume 001 P. 405 - 424)

(Special edition in Polish: Chapter 09 Volume 001 P. 405 - 424)

(Special edition in Slovak: Chapter 09 Volume 001 P. 405 - 424)

(Special edition in Slovene: Chapter 09 Volume 001 P. 405 - 424)

(Special edition in Bulgarian: Chapter 09 Volume 002 P. 98 - 117)

(Special edition in Romanian: Chapter 09 Volume 002 P. 98 - 117)

(Special edition in Croatian: Chapter 09 Volume 002 P. 75 - 94)

Derogated in 12005SAN06/06

Derogated in 12005SAN07/07

Derogated in 12005SPN06/06

Derogated in 12005SPN07/07

Corrected by 32003L0096R(01)

Corrected by 32003L0096R(02)

Corrected by 32003L0096R(03)

Corrected by 32003L0096R(04)

Corrected by 32003L0096R(05)

Corrected by 32003L0096R(06)

Corrected by 32003L0096R(07)

Corrected by 32003L0096R(08)

Corrected by 32003L0096R(09)

Amended by 32004L0074

Amended by 32004L0075

Amended by 32018D0552

Consolidated text 02003L0096-20180915

### 31995L0060

Council Directive 95/60/EC of 27 November 1995 on fiscal marking of gas oils and kerosene

(OJ L 291, 6.12.1995, p. 46–47)

(Special edition in Czech: Chapter 09 Volume 001 P. 289 - 290)

(Special edition in Estonian: Chapter 09 Volume 001 P. 289 - 290)

(Special edition in Latvian: Chapter 09 Volume 001 P. 289 - 290)

(Special edition in Lithuanian: Chapter 09 Volume 001 P. 289 - 290)

(Special edition in Hungarian Chapter 09 Volume 001 P. 289 - 290)

(Special edition in Maltese: Chapter 09 Volume 001 P. 289 - 290)

(Special edition in Polish: Chapter 09 Volume 001 P. 289 - 290)

(Special edition in Slovak: Chapter 09 Volume 001 P. 289 - 290)

(Special edition in Slovene: Chapter 09 Volume 001 P. 289 - 290)



(Special edition in Bulgarian: Chapter 09 Volume 002 P. 11 - 12)

(Special edition in Romanian: Chapter 09 Volume 002 P. 11 - 12)

(Special edition in Croatian: Chapter 09 Volume 002 P. 44 - 45)

### **32008L0118**

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. 12–30)

(Special edition in Croatian: Chapter 09 Volume 002 P. 174 - 192)

Amended by 12012JN03/06

Corrected by 32008L0118R(01)

Corrected by 32008L0118R(02)

Corrected by 32008L0118R(03)

Amended by 32010L0012

Amended by 32013L0061

Amended by 32019L0475

Consolidated text 02008L0118-20140101

### **32001D0224**

2001/224/EC: Council Decision of 12 March 2001 concerning reduced rates of excise duty and exemptions from such duty on certain mineral oils when used for specific purposes

(OJ L 84, 23.3.2001, p. 23–29)

(Special edition in Czech: Chapter 09 Volume 001 P. 342 - 348)

(Special edition in Estonian: Chapter 09 Volume 001 P. 342 - 348)

(Special edition in Latvian: Chapter 09 Volume 001 P. 342 - 348)

(Special edition in Lithuanian: Chapter 09 Volume 001 P. 342 - 348)

(Special edition in Hungarian Chapter 09 Volume 001 P. 342 - 348)

(Special edition in Maltese: Chapter 09 Volume 001 P. 342 - 348)

(Special edition in Polish: Chapter 09 Volume 001 P. 342 - 348)

(Special edition in Slovak: Chapter 09 Volume 001 P. 342 - 348)

(Special edition in Slovene: Chapter 09 Volume 001 P. 342 - 348)

(Special edition in Bulgarian: Chapter 09 Volume 002 P. 46 - 52)

(Special edition in Romanian: Chapter 09 Volume 002 P. 46 - 52)

(Special edition in Croatian: Chapter 09 Volume 002 P. 64 - 70)

### **31992L0083**

Council Directive 92/83/EEC of 19 October 1992 on the harmonization of the structures of excise duties on alcohol and alcoholic beverages

(OJ L 316, 31.10.1992, p. 21–27)

(Special edition in Finnish: Chapter 09 Volume 002 P. 100 - 107)

(Special edition in Swedish: Chapter 09 Volume 002 P. 100 - 107)

(Special edition in Czech: Chapter 09 Volume 001 P. 206 - 212)

(Special edition in Estonian: Chapter 09 Volume 001 P. 206 - 212)

(Special edition in Latvian: Chapter 09 Volume 001 P. 206 - 212)

(Special edition in Lithuanian: Chapter 09 Volume 001 P. 206 - 212)

(Special edition in Hungarian Chapter 09 Volume 001 P. 206 - 212)

(Special edition in Maltese: Chapter 09 Volume 001 P. 206 - 212)

(Special edition in Polish: Chapter 09 Volume 001 P. 206 - 212)

(Special edition in Slovak: Chapter 09 Volume 001 P. 206 - 212)

(Special edition in Slovene: Chapter 09 Volume 001 P. 206 - 212)



(Special edition in Bulgarian: Chapter 09 Volume 001 P. 152 - 158)  
(Special edition in Romanian: Chapter 09 Volume 001 P. 152 - 158)  
(Special edition in Croatian: Chapter 09 Volume 002 P. 8 - 14)  
Derogated in 11994NN15/09  
Amended by 12003TN02/09  
Amended by 12005SPN03/04  
Corrected by 31992L0083R(01)  
Corrected by 31992L0083R(02)  
Corrected by 31992L0083R(03)  
Corrected by 31992L0083R(04)  
Consolidated text 01992L0083-20070101

### **31992L0084**

Council Directive 92/84/EEC of 19 October 1992 on the approximation of the rates of excise duty on alcohol and alcoholic beverages

(OJ L 316, 31.10.1992, p. 29–31)  
(Special edition in Finnish: Chapter 09 Volume 002 P. 108 - 110)  
(Special edition in Swedish: Chapter 09 Volume 002 P. 108 - 110)  
(Special edition in Czech: Chapter 09 Volume 001 P. 213 - 215)  
(Special edition in Estonian: Chapter 09 Volume 001 P. 213 - 215)  
(Special edition in Latvian: Chapter 09 Volume 001 P. 213 - 215)  
(Special edition in Lithuanian: Chapter 09 Volume 001 P. 213 - 215)  
(Special edition in Hungarian Chapter 09 Volume 001 P. 213 - 215)  
(Special edition in Maltese: Chapter 09 Volume 001 P. 213 - 215)  
(Special edition in Polish: Chapter 09 Volume 001 P. 213 - 215)  
(Special edition in Slovak: Chapter 09 Volume 001 P. 213 - 215)  
(Special edition in Slovene: Chapter 09 Volume 001 P. 213 - 215)  
(Special edition in Bulgarian: Chapter 09 Volume 001 P. 159 - 161)  
(Special edition in Romanian: Chapter 09 Volume 001 P. 159 - 161)  
(Special edition in Croatian: Chapter 09 Volume 002 P. 15 - 17)

### **32011L0064**

Council Directive 2011/64/EU of 21 June 2011 on the structure and rates of excise duty applied to manufactured tobacco

(OJ L 176, 5.7.2011, p. 24–36)  
(Special edition in Croatian: Chapter 03 Volume 063 P. 313 - 325)  
Corrected by 32011L0064R(01)  
Consolidated text 02011L0064-20110705

### **32009R0684**

Commission Regulation (EC) No 684/2009 of 24 July 2009 implementing Council Directive 2008/118/EC as regards the computerised procedures for the movement of excise goods under suspension of excise duty

(OJ L 197, 29.7.2009, p. 24–64)  
(Special edition in Croatian: Chapter 09 Volume 002 P. 199 - 239)  
Corrected by 32009R0684R(01)  
Corrected by 32009R0684R(02)  
Corrected by 32009R0684R(03)  
Corrected by 32009R0684R(04)



Corrected by 32009R0684R(05)  
Corrected by 32009R0684R(06)  
Corrected by 32009R0684R(07)  
Amended by 32012R1221  
Amended by 32013R0519  
Amended by 32014R0076  
Amended by 32016R0379  
Amended by 32018R0503  
Amended by 32018R0550  
Consolidated text 02009R0684-20180915

### **32019D0372**

Council Implementing Decision (EU) 2019/372 of 5 March 2019 authorising France to apply a reduced rate of taxation to unleaded petrol used as motor fuel and consumed in Corsican departments in accordance with Article 19 of Directive 2003/96/EC  
(OJ L 68, 8.3.2019, p. 5–6)

### **32018D1491**

Council Implementing Decision (EU) 2018/1491 of 2 October 2018 authorising Spain to apply a reduced rate of excise duty to electricity directly supplied to vessels at berth in a port, in accordance with Article 19 of Directive 2003/96/EC  
(OJ L 252, 8.10.2018, p. 40–41)

### **32002D0361**

2002/361/EC: Council Decision of 3 May 2002 on the granting of a national aid by the authorities of the Kingdom of the Netherlands in favour of road transport undertakings  
(OJ L 131, 16.5.2002, p. 12–13)

### **32014D0722**

2014/722/EU: Council Implementing Decision of 14 October 2014 authorising Germany to apply a reduced rate of taxation on electricity directly provided to vessels at berth in a port in accordance with Article 19 of Directive 2003/96/EC  
(OJ L 300, 18.10.2014, p. 55–56)

### **32002D0362**

2002/362/EC: Council Decision of 3 May 2002 on the granting of a national aid by the authorities of the Italian Republic in favour of road transport undertakings  
(OJ L 131, 16.5.2002, p. 14–14)

### **32014D0921**

2014/921/EU: Council Implementing Decision of 16 December 2014 authorising Croatia to apply a tax exemption to gas oil used to operate machinery in humanitarian demining in accordance with Article 19 of Directive 2003/96/EC  
(OJ L 363, 18.12.2014, p. 150–151)

### **32015D0993**

Council Implementing Decision (EU) 2015/993 of 19 June 2015 authorising Denmark to apply a reduced rate of taxation on electricity directly provided to vessels at berth in a port, in accordance with Article 19 of Directive 2003/96/EC



(OJ L 159, 25.6.2015, p. 68–69)

### **32001D0228**

2001/228/EC: Council Decision of 12 March 2001 authorising the Netherlands, in accordance with Article 8(4) of Directive 92/81/EEC, to apply a differentiated rate of excise duty to diesel consumed by taxis in 2000

(OJ L 84, 23.3.2001, p. 33–33)

### **32002D0363**

2002/363/EC: Council Decision of 3 May 2002 on the granting of aid by the French Government for road transport undertakings

(OJ L 131, 16.5.2002, p. 15–16)

### **32017D2409**

Council Implementing Decision (EU) 2017/2409 of 18 December 2017 authorising Sweden to apply a reduced rate of excise duty on electricity consumed by households and service sector companies situated in certain areas in the North of Sweden in accordance with Article 19 of Directive 2003/96/EC

(OJ L 342, 21.12.2017, p. 10–12)

### **32017D1767**

Council Implementing Decision (EU) 2017/1767 of 25 September 2017 authorising the United Kingdom to apply reduced levels of taxation to motor fuels consumed on the islands of the Inner and Outer Hebrides, the Northern Isles, the islands in the Clyde, and the Isles of Scilly, in accordance with Article 19 of Directive 2003/96/EC

(OJ L 250, 28.9.2017, p. 69–70)

Corrected by 32017D1767R(01)

Consolidated text 02017D1767-20170928

### **32014D0189**

Council Decision No 189/2014/EU of 20 February 2014 authorising France to apply a reduced rate of certain indirect taxes on ‘traditional’ rum produced in Guadeloupe, French Guiana, Martinique and Réunion and repealing Decision 2007/659/EC

(OJ L 59, 28.2.2014, p. 1–3)

Amended by 32017D2152

Consolidated text 02014D0189-20171122

### **32014D0376**

Council Decision No 376/2014/EU of 12 June 2014 authorising Portugal to apply a reduced rate of excise duty in the autonomous region of Madeira on locally produced and consumed rum and liqueurs and in the autonomous region of the Azores on locally produced and consumed liqueurs and eaux-de-vie

(OJ L 182, 21.6.2014, p. 1–3)

### **32003D1152**

Decision No 1152/2003/EC of the European Parliament and of the Council of 16 June 2003 on computerising the movement and surveillance of excisable products

(OJ L 162, 1.7.2003, p. 5–8)

(Special edition in Czech: Chapter 09 Volume 001 P. 386 - 389)

(Special edition in Estonian: Chapter 09 Volume 001 P. 386 - 389)



(Special edition in Latvian: Chapter 09 Volume 001 P. 386 - 389)  
(Special edition in Lithuanian: Chapter 09 Volume 001 P. 386 - 389)  
(Special edition in Hungarian Chapter 09 Volume 001 P. 386 - 389)  
(Special edition in Maltese: Chapter 09 Volume 001 P. 386 - 389)  
(Special edition in Polish: Chapter 09 Volume 001 P. 386 - 389)  
(Special edition in Slovak: Chapter 09 Volume 001 P. 386 - 389)  
(Special edition in Slovene: Chapter 09 Volume 001 P. 386 - 389)  
(Special edition in Bulgarian: Chapter 09 Volume 002 P. 81 - 84)  
(Special edition in Romanian: Chapter 09 Volume 002 P. 81 - 84)  
(Special edition in Croatian: Chapter 09 Volume 002 P. 71 - 74)

### **32014D0725**

2014/725/EU: Council Implementing Decision of 14 October 2014 authorising Sweden to apply a reduced rate of taxation on electricity directly provided to vessels at berth in a port in accordance with Article 19 of Directive 2003/96/EC  
(OJ L 301, 21.10.2014, p. 27–28)

### **32011D0480**

Commission Implementing Decision of 28 July 2011 concerning the list of statistical data on the structure and rates of excise duty applied on manufactured tobacco to be provided by the Member States pursuant to Council Directives 92/79/EEC and 92/80/EEC (notified under document C(2011) 5291)  
(OJ L 197, 29.7.2011, p. 17–19)

### **32015D0356**

Council Implementing Decision (EU) 2015/356 of 2 March 2015 authorising the United Kingdom to apply differentiated levels of taxation to motor fuels in certain geographical areas, in accordance with Article 19 of Directive 2003/96/EC  
(OJ L 61, 5.3.2015, p. 24–25)

### **32019D0814**

Council Implementing Decision (EU) 2019/814 of 17 May 2019 authorising Italy to apply, in determined geographical areas, reduced rates of taxation on gas oil and liquid petroleum gas used for heating purposes in accordance with Article 19 of Directive 2003/96/EC  
(OJ L 133, 21.5.2019, p. 20–22)

### **32014D0695**

2014/695/EU: Council Implementing Decision of 29 September 2014 authorising Italy to apply, in determined geographical areas, reduced rates of taxation on gas oil and LPG used for heating purposes in accordance with Article 19 of Directive 2003/96/EC  
(OJ L 291, 7.10.2014, p. 16–18)

### **31992R3649**

Commission Regulation (EEC) No 3649/92 of 17 December 1992 on a simplified accompanying document for the intra-Community movement of products subject to excise duty which have been released for consumption in the Member State of dispatch  
(OJ L 369, 18.12.1992, p. 17–24)  
(Special edition in Finnish: Chapter 09 Volume 002 P. 111 - 118)  
(Special edition in Swedish: Chapter 09 Volume 002 P. 111 - 118)  
(Special edition in Czech: Chapter 09 Volume 001 P. 216 - 223)





(Special edition in Estonian: Chapter 09 Volume 001 P. 216 - 223)  
(Special edition in Latvian: Chapter 09 Volume 001 P. 216 - 223)  
(Special edition in Lithuanian: Chapter 09 Volume 001 P. 216 - 223)  
(Special edition in Hungarian Chapter 09 Volume 001 P. 216 - 223)  
(Special edition in Maltese: Chapter 09 Volume 001 P. 216 - 223)  
(Special edition in Polish: Chapter 09 Volume 001 P. 216 - 223)  
(Special edition in Slovak: Chapter 09 Volume 001 P. 216 - 223)  
(Special edition in Slovene: Chapter 09 Volume 001 P. 216 - 223)  
(Special edition in Bulgarian: Chapter 09 Volume 001 P. 162 - 169)  
(Special edition in Romanian: Chapter 09 Volume 001 P. 162 - 169)  
(Special edition in Croatian: Chapter 09 Volume 002 P. 18 - 25)  
Corrected by 31992R3649R(01)

### **31993R3199**

Commission Regulation (EC) No 3199/93 of 22 November 1993 on the mutual recognition of procedures for the complete denaturing of alcohol for the purposes of exemption from excise duty

(OJ L 288, 23.11.1993, p. 12–15)

(Special edition in Finnish: Chapter 09 Volume 002 P. 145 - 148)  
(Special edition in Swedish: Chapter 09 Volume 002 P. 145 - 148)  
(Special edition in Czech: Chapter 09 Volume 001 P. 249 - 252)  
(Special edition in Estonian: Chapter 09 Volume 001 P. 249 - 252)  
(Special edition in Latvian: Chapter 09 Volume 001 P. 249 - 252)  
(Special edition in Lithuanian: Chapter 09 Volume 001 P. 249 - 252)  
(Special edition in Hungarian Chapter 09 Volume 001 P. 249 - 252)  
(Special edition in Maltese: Chapter 09 Volume 001 P. 249 - 252)  
(Special edition in Polish: Chapter 09 Volume 001 P. 249 - 252)  
(Special edition in Slovak: Chapter 09 Volume 001 P. 249 - 252)  
(Special edition in Slovene: Chapter 09 Volume 001 P. 249 - 252)  
(Special edition in Bulgarian: Chapter 09 Volume 001 P. 184 - 187)  
(Special edition in Romanian: Chapter 09 Volume 001 P. 184 - 187)  
(Special edition in Croatian: Chapter 09 Volume 002 P. 37 - 40)

Corrected by 31993R3199R(01)

Amended by 31995R2546

Amended by 31998R2559

Amended by 32004R2205

Amended by 32005R1309

Amended by 32005R2023

Amended by 32008R0067

Amended by 32008R0849

Amended by 32011R0767

Amended by 32013R0162

Amended by 32016R1867

Amended by 32017R1112

Amended by 32017R2236

Amended by 32018R1880

Consolidated text 01993R3199-20181223

### **32016R0323**





Commission Implementing Regulation (EU) 2016/323 of 24 February 2016 laying down detailed rules on cooperation and exchange of information between Member States regarding goods under excise duty suspension pursuant to Council Regulation (EU) No 389/2012

(OJ L 66, 11.3.2016, p. 1–82)

Amended by 32018R0505

Consolidated text 02016R0323-20180215

### **32017D0074**

Commission Implementing Decision (EU) 2017/74 of 25 November 2016 establishing a common fiscal marker for gas oils and kerosene (notified under document C(2016) 7546)

(OJ L 10, 14.1.2017, p. 7–9)

### **31996R0031**

Commission Regulation (EC) No 31/96 of 10 January 1996 on the excise duty exemption certificate

(OJ L 8, 11.1.1996, p. 11–15)

(Special edition in Czech: Chapter 09 Volume 001 P. 297 - 301)

(Special edition in Estonian: Chapter 09 Volume 001 P. 297 - 301)

(Special edition in Latvian: Chapter 09 Volume 001 P. 297 - 301)

(Special edition in Lithuanian: Chapter 09 Volume 001 P. 297 - 301)

(Special edition in Hungarian Chapter 09 Volume 001 P. 297 - 301)

(Special edition in Maltese: Chapter 09 Volume 001 P. 297 - 301)

(Special edition in Polish: Chapter 09 Volume 001 P. 297 - 301)

(Special edition in Slovak: Chapter 09 Volume 001 P. 297 - 301)

(Special edition in Slovene: Chapter 09 Volume 001 P. 297 - 301)

(Special edition in Bulgarian: Chapter 09 Volume 002 P. 19 - 23)

(Special edition in Romanian: Chapter 09 Volume 002 P. 19 - 23)

(Special edition in Croatian: Chapter 09 Volume 002 P. 52 - 56)

Corrected by 31996R0031R(01)

### **31970Y0428(01)**

Council Resolution of 21 April 1970 on taxes, other than turnover taxes, on the consumption of manufactured tobacco

(OJ C 50, 28.4.1970, p. 1–1)

(Danish special edition: Series II Volume IX P. 35 - 35)

(English special edition: Series II Volume IX P. 35 - 35)

(Spanish special edition: Chapter 09 Volume 001 P. 30 - 30)

(Portuguese special edition: Chapter 09 Volume 001 P. 30 - 30)

### **31997Y1122(01)**

Resolution of the ECSC Consultative Committee on the proposal submitted by the Commission for a Council Directive restructuring the community framework for the taxation of energy products (adopted unanimously, with one abstention, during the 337th session of 10 October 1997)

(OJ C 356, 22.11.1997, p. 3–6)



## **09.30.30 Taxes on capital and transactions in securities**

### **32008L0007**

Council Directive 2008/7/EC of 12 February 2008 concerning indirect taxes on the raising of capital

(OJ L 46, 21.2.2008, p. 11–22)

(Special edition in Croatian: Chapter 09 Volume 002 P. 159 - 170)

Amended by 32013L0013

Consolidated text 02008L0007-20130701



## 09.30.40 Individual tax exemptions

### 31983L0182

Council Directive 83/182/EEC of 28 March 1983 on tax exemptions within the Community for certain means of transport temporarily imported into one Member State from another

(OJ L 105, 23.4.1983, p. 59–63)

(Spanish special edition: Chapter 09 Volume 001 P. 156 - 160)

(Portuguese special edition: Chapter 09 Volume 001 P. 156 - 160)

(Special edition in Finnish: Chapter 09 Volume 001 P. 112 - 116)

(Special edition in Swedish: Chapter 09 Volume 001 P. 112 - 116)

(Special edition in Czech: Chapter 09 Volume 001 P. 112 - 116)

(Special edition in Estonian: Chapter 09 Volume 001 P. 112 - 116)

(Special edition in Latvian: Chapter 09 Volume 001 P. 112 - 116)

(Special edition in Lithuanian: Chapter 09 Volume 001 P. 112 - 116)

(Special edition in Hungarian Chapter 09 Volume 001 P. 112 - 116)

(Special edition in Maltese: Chapter 09 Volume 001 P. 112 - 116)

(Special edition in Polish: Chapter 09 Volume 001 P. 112 - 116)

(Special edition in Slovak: Chapter 09 Volume 001 P. 112 - 116)

(Special edition in Slovene: Chapter 09 Volume 001 P. 112 - 116)

(Special edition in Bulgarian: Chapter 09 Volume 001 P. 66 - 70)

(Special edition in Romanian: Chapter 09 Volume 001 P. 66 - 70)

(Special edition in Croatian: Chapter 09 Volume 002 P. 3 - 7)

Completed by 11985IN01/05

Amended by 11994NN01/13/B

Amended by 12003TN02/09

Corrected by 31983L0182R(01)

Amended by 31991L0680

Amended by 32006L0098

Amended by 32013L0013

Consolidated text 01983L0182-20130701

### 32006L0079

Council Directive 2006/79/EC of 5 October 2006 on the exemption from taxes of imports of small consignments of goods of a non-commercial character from third countries (codified version)

(OJ L 286, 17.10.2006, p. 15–18) (OJ L 352M , 31.12.2008, p. 526–529)

(Special edition in Bulgarian: Chapter 09 Volume 003 P. 3 - 6)

(Special edition in Romanian: Chapter 09 Volume 003 P. 3 - 6)

(Special edition in Croatian: Chapter 09 Volume 002 P. 146 - 149)

### 32009L0055

Council Directive 2009/55/EC of 25 May 2009 on tax exemptions applicable to the permanent introduction from a Member State of the personal property of individuals (Codified version)

(OJ L 145, 10.6.2009, p. 36–41)

(Special edition in Croatian: Chapter 09 Volume 002 P. 193 - 198)



## 09.40 Other taxes

### 32014D0940

Council Decision No 940/2014/EU of 17 December 2014 concerning the dock dues in the French outermost regions  
(OJ L 367, 23.12.2014, p. 1–7)  
Amended by 32019D0664  
Consolidated text 02014D0940-20190429

### 31976H0002

76/2/EEC: Commission Recommendation of 5 December 1975 to the Member States concerning the taxation of wine  
(OJ L 2, 7.1.1976, p. 13–13)  
(Greek special edition: Chapter 03 Volume 014 P. 141 - 141)  
(Spanish special edition: Chapter 09 Volume 001 P. 52 - 52)  
(Portuguese special edition: Chapter 09 Volume 001 P. 52 - 52)

### 32017D2409

Council Implementing Decision (EU) 2017/2409 of 18 December 2017 authorising Sweden to apply a reduced rate of excise duty on electricity consumed by households and service sector companies situated in certain areas in the North of Sweden in accordance with Article 19 of Directive 2003/96/EC  
(OJ L 342, 21.12.2017, p. 10–12)

### 32004D0162

2004/162/EC: Council Decision of 10 February 2004 concerning the dock dues in the French overseas departments and extending the period of validity of Decision 89/688/EEC  
(OJ L 52, 21.2.2004, p. 64–69)  
Amended by 32008D0439  
Amended by 32011D0448  
Amended by 32014D0162  
Amended by 32014D0378  
Amended by 32014D0940  
Consolidated text 02004D0162-20150101

### 32001D0371

2001/371/EC: Commission Decision of 21 December 2000 on the exemption from mineral levies under the manure law which the Netherlands intends to grant (notified under document number C(2000) 4404)  
(OJ L 130, 12.5.2001, p. 42–46)

### 32016D2266

Council Implementing Decision (EU) 2016/2266 of 6 December 2016 authorising the Netherlands to apply a reduced rate of taxation to electricity supplied to charging stations for electric vehicles  
(OJ L 342, 16.12.2016, p. 30–31)

### 31979H0570



79/570/EEC: Commission Recommendation of 29 May 1979 on the application of inland postal rates to certain mail between Member States

(OJ L 155, 22.6.1979, p. 16–16)

**41979D0008**

79/8/EEC: Decision of the representatives of the Governments of the Member States of the European Economic Community, meeting within the Council, of 18 December 1978 on the abolition of certain postal charges for customs presentation

(OJ L 6, 10.1.1979, p. 26–26)

(Greek special edition: Chapter 02 Volume 007 P. 31 - 31)

(Spanish special edition: Chapter 02 Volume 005 P. 139 - 139)

(Portuguese special edition: Chapter 02 Volume 005 P. 139 - 139)

(Special edition in Finnish: Chapter 09 Volume 001 P. 79 - 79)

(Special edition in Swedish: Chapter 09 Volume 001 P. 79 - 79)

(Special edition in Czech: Chapter 02 Volume 001 P. 273 - 273)

(Special edition in Estonian: Chapter 02 Volume 001 P. 273 - 273)

(Special edition in Latvian: Chapter 02 Volume 001 P. 273 - 273)

(Special edition in Lithuanian: Chapter 02 Volume 001 P. 273 - 273)

(Special edition in Hungarian Chapter 02 Volume 001 P. 273 - 273)

(Special edition in Maltese: Chapter 02 Volume 001 P. 273 - 273)

(Special edition in Polish: Chapter 02 Volume 001 P. 273 - 273)

(Special edition in Slovak: Chapter 02 Volume 001 P. 273 - 273)

(Special edition in Slovene: Chapter 02 Volume 001 P. 273 - 273)

(Special edition in Bulgarian: Chapter 02 Volume 001 P. 262 - 262)

(Special edition in Romanian: Chapter 02 Volume 001 P. 262 - 262)

(Special edition in Croatian: Chapter 02 Volume 022 P. 29 - 29)



## 09.50 Prevention of tax evasion and avoidance

### 32012R0389

Council Regulation (EU) No 389/2012 of 2 May 2012 on administrative cooperation in the field of excise duties and repealing Regulation (EC) No 2073/2004

(OJ L 121, 8.5.2012, p. 1–15)

(Special edition in Croatian: Chapter 09 Volume 002 P. 257 - 271)

Corrected by 32012R0389R(01)

Amended by 32013R0517

Consolidated text 02012R0389-20130701

### 32013R1286

Regulation (EU) No 1286/2013 of the European Parliament and of the Council of 11 December 2013 establishing an action programme to improve the operation of taxation systems in the European Union for the period 2014-2020 (Fiscalis 2020) and repealing Decision No 1482/2007/EC

(OJ L 347, 20.12.2013, p. 25–32)

Corrected by 32013R1286R(01)

Consolidated text 02013R1286-20131223

### 32011L0016

Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC

(OJ L 64, 11.3.2011, p. 1–12)

(Special edition in Croatian: Chapter 09 Volume 001 P. 363 - 374)

Corrected by 32011L0016R(01)

Corrected by 32011L0016R(02)

Corrected by 32011L0016R(03)

Amended by 32014L0107

Amended by 32015L2376

Amended by 32016L0881

Amended by 32016L2258

Amended by 32018L0822

Consolidated text 02011L0016-20180101

### 32016L1164

Council Directive (EU) 2016/1164 of 12 July 2016 laying down rules against tax avoidance practices that directly affect the functioning of the internal market

(OJ L 193, 19.7.2016, p. 1–14)

Corrected by 32016L1164R(01)

Corrected by 32016L1164R(02)

Corrected by 32016L1164R(03)

Corrected by 32016L1164R(04)

Corrected by 32016L1164R(05)

Amended by 32017L0952

Consolidated text 02016L1164-20160719

### 31999D0396



1999/396/EC, ECSC, Euratom: Commission Decision of 2 June 1999 concerning the terms and conditions for internal investigations in relation to the prevention of fraud, corruption and any illegal activity detrimental to the Communities' interests (notified under document number SEC(1999) 802)

(OJ L 149, 16.6.1999, p. 57–59)

(Special edition in Czech: Chapter 01 Volume 003 P. 118 - 120)

(Special edition in Estonian: Chapter 01 Volume 003 P. 118 - 120)

(Special edition in Latvian: Chapter 01 Volume 003 P. 118 - 120)

(Special edition in Lithuanian: Chapter 01 Volume 003 P. 118 - 120)

(Special edition in Hungarian Chapter 01 Volume 003 P. 118 - 120)

(Special edition in Maltese: Chapter 01 Volume 003 P. 118 - 120)

(Special edition in Polish: Chapter 01 Volume 003 P. 118 - 120)

(Special edition in Slovak: Chapter 01 Volume 003 P. 118 - 120)

(Special edition in Slovene: Chapter 01 Volume 003 P. 118 - 120)

(Special edition in Bulgarian: Chapter 01 Volume 002 P. 156 - 158)

(Special edition in Romanian: Chapter 01 Volume 002 P. 156 - 158)

(Special edition in Croatian: Chapter 01 Volume 002 P. 122 - 124)

### **31999Q0531**

Interinstitutional Agreement of 25 May 1999 between the European Parliament, the Council of the European Union and the Commission of the European Communities concerning internal investigations by the European Anti-fraud Office (OLAF)

(OJ L 136, 31.5.1999, p. 15–19)

(Special edition in Czech: Chapter 01 Volume 003 P. 105 - 109)

(Special edition in Estonian: Chapter 01 Volume 003 P. 105 - 109)

(Special edition in Latvian: Chapter 01 Volume 003 P. 105 - 109)

(Special edition in Lithuanian: Chapter 01 Volume 003 P. 105 - 109)

(Special edition in Hungarian Chapter 01 Volume 003 P. 105 - 109)

(Special edition in Maltese: Chapter 01 Volume 003 P. 105 - 109)

(Special edition in Polish: Chapter 01 Volume 003 P. 105 - 109)

(Special edition in Slovak: Chapter 01 Volume 003 P. 105 - 109)

(Special edition in Slovene: Chapter 01 Volume 003 P. 105 - 109)

(Special edition in Bulgarian: Chapter 01 Volume 002 P. 143 - 147)

(Special edition in Romanian: Chapter 01 Volume 002 P. 143 - 147)

(Special edition in Croatian: Chapter 01 Volume 002 P. 114 - 118)

Corrected by 31999Q0531R(01)

Consolidated text 01999Q0531-19990601

### **31999D0352**

1999/352/EC, ECSC, Euratom: Commission Decision of 28 April 1999 establishing the European Anti-fraud Office (OLAF) (notified under document number SEC(1999) 802)

(OJ L 136, 31.5.1999, p. 20–22)

(Special edition in Czech: Chapter 01 Volume 003 P. 110 - 112)

(Special edition in Estonian: Chapter 01 Volume 003 P. 110 - 112)

(Special edition in Latvian: Chapter 01 Volume 003 P. 110 - 112)

(Special edition in Lithuanian: Chapter 01 Volume 003 P. 110 - 112)

(Special edition in Hungarian Chapter 01 Volume 003 P. 110 - 112)

(Special edition in Maltese: Chapter 01 Volume 003 P. 110 - 112)

(Special edition in Polish: Chapter 01 Volume 003 P. 110 - 112)

(Special edition in Slovak: Chapter 01 Volume 003 P. 110 - 112)





(Special edition in Slovene: Chapter 01 Volume 003 P. 110 - 112)  
(Special edition in Bulgarian: Chapter 01 Volume 002 P. 148 - 150)  
(Special edition in Romanian: Chapter 01 Volume 002 P. 148 - 150)  
(Special edition in Croatian: Chapter 01 Volume 009 P. 3 - 5)  
Amended by 32013D0478  
Amended by 32015D0512  
Amended by 32015D2418  
Consolidated text 01999D0352-20160101

### **31995R2988**

Council Regulation (EC, Euratom) No 2988/95 of 18 December 1995 on the protection of the European Communities financial interests

(OJ L 312, 23.12.1995, p. 1–4)  
(Special edition in Czech: Chapter 01 Volume 001 P. 340 - 343)  
(Special edition in Estonian: Chapter 01 Volume 001 P. 340 - 343)  
(Special edition in Latvian: Chapter 01 Volume 001 P. 340 - 343)  
(Special edition in Lithuanian: Chapter 01 Volume 001 P. 340 - 343)  
(Special edition in Hungarian Chapter 01 Volume 001 P. 340 - 343)  
(Special edition in Maltese: Chapter 01 Volume 001 P. 340 - 343)  
(Special edition in Polish: Chapter 01 Volume 001 P. 340 - 343)  
(Special edition in Slovak: Chapter 01 Volume 001 P. 340 - 343)  
(Special edition in Slovene: Chapter 01 Volume 001 P. 340 - 343)  
(Special edition in Bulgarian: Chapter 01 Volume 001 P. 166 - 169)  
(Special edition in Romanian: Chapter 01 Volume 001 P. 166 - 169)  
(Special edition in Croatian: Chapter 01 Volume 007 P. 5 - 8)  
Corrected by 31995R2988R(01)  
Consolidated text 01995R2988-19951223

### **31996R2185**

Council Regulation (Euratom, EC) No 2185/96 of 11 November 1996 concerning on-the-spot checks and inspections carried out by the Commission in order to protect the European Communities' financial interests against fraud and other irregularities

(OJ L 292, 15.11.1996, p. 2–5)  
(Special edition in Czech: Chapter 09 Volume 001 P. 303 - 306)  
(Special edition in Estonian: Chapter 09 Volume 001 P. 303 - 306)  
(Special edition in Latvian: Chapter 09 Volume 001 P. 303 - 306)  
(Special edition in Lithuanian: Chapter 09 Volume 001 P. 303 - 306)  
(Special edition in Hungarian Chapter 09 Volume 001 P. 303 - 306)  
(Special edition in Maltese: Chapter 09 Volume 001 P. 303 - 306)  
(Special edition in Polish: Chapter 09 Volume 001 P. 303 - 306)  
(Special edition in Slovak: Chapter 09 Volume 001 P. 303 - 306)  
(Special edition in Slovene: Chapter 09 Volume 001 P. 303 - 306)  
(Special edition in Bulgarian: Chapter 09 Volume 002 P. 24 - 27)  
(Special edition in Romanian: Chapter 09 Volume 002 P. 24 - 27)  
(Special edition in Croatian: Chapter 09 Volume 002 P. 57 - 60)  
Corrected by 31996R2185R(01)

### **32014R0250**





Regulation (EU) No 250/2014 of the European Parliament and of the Council of 26 February 2014 establishing a programme to promote activities in the field of the protection of the financial interests of the European Union (Hercule III programme) and repealing Decision No 804/2004/EC

(OJ L 84, 20.3.2014, p. 6–13)

### **32012H0771**

2012/771/EU: Commission Recommendation of 6 December 2012 regarding measures intended to encourage third countries to apply minimum standards of good governance in tax matters

(OJ L 338, 12.12.2012, p. 37–40)

### **31998D0527**

98/527/EC, Euratom: Commission Decision of 24 July 1998 on the treatment for national accounts purposes of VAT fraud (the discrepancies between theoretical VAT receipts and actual VAT receipts) (notified under document number C(1998) 2202) (Text with EEA relevance)

(OJ L 234, 21.8.1998, p. 39–42)

(Special edition in Czech: Chapter 09 Volume 001 P. 309 - 312)

(Special edition in Estonian: Chapter 09 Volume 001 P. 309 - 312)

(Special edition in Latvian: Chapter 09 Volume 001 P. 309 - 312)

(Special edition in Lithuanian: Chapter 09 Volume 001 P. 309 - 312)

(Special edition in Hungarian Chapter 09 Volume 001 P. 309 - 312)

(Special edition in Maltese: Chapter 09 Volume 001 P. 309 - 312)

(Special edition in Polish: Chapter 09 Volume 001 P. 309 - 312)

(Special edition in Slovak: Chapter 09 Volume 001 P. 309 - 312)

(Special edition in Slovene: Chapter 09 Volume 001 P. 309 - 312)

(Special edition in Bulgarian: Chapter 09 Volume 002 P. 30 - 33)

(Special edition in Romanian: Chapter 09 Volume 002 P. 30 - 33)

(Special edition in Croatian: Chapter 09 Volume 001 P. 56 - 59)

### **32018R1108**

Commission Delegated Regulation (EU) 2018/1108 of 7 May 2018 supplementing Directive (EU) 2015/849 of the European Parliament and of the Council with regulatory technical standards on the criteria for the appointment of central contact points for electronic money issuers and payment service providers and with rules on their functions (Text with EEA relevance.)

(OJ L 203, 10.8.2018, p. 2–6)

### **32019R0758**

Commission Delegated Regulation (EU) 2019/758 of 31 January 2019 supplementing Directive (EU) 2015/849 of the European Parliament and of the Council with regard to regulatory technical standards for the minimum action and the type of additional measures credit and financial institutions must take to mitigate money laundering and terrorist financing risk in certain third countries (Text with EEA relevance.)

(OJ L 125, 14.5.2019, p. 4–10)

### **32015R2378**



Commission Implementing Regulation (EU) 2015/2378 of 15 December 2015 laying down detailed rules for implementing certain provisions of Council Directive 2011/16/EU on administrative cooperation in the field of taxation and repealing Implementing Regulation (EU) No 1156/2012

(OJ L 332, 18.12.2015, p. 19–45)

Amended by 32016R1963

Amended by 32018R0099

Amended by 32019R0532

Consolidated text 02015R2378-20180212

### **32013R0612**

Commission Implementing Regulation (EU) No 612/2013 of 25 June 2013 on the operation of the register of economic operators and tax warehouses, related statistics and reporting pursuant to Council Regulation (EU) No 389/2012 on administrative cooperation in the field of excise duties

(OJ L 173, 26.6.2013, p. 9–33)

(Special edition in Croatian: Chapter 09 Volume 003 P. 5 - 29)

Amended by 32015R0272

Amended by 32018R0504

Consolidated text 02013R0612-20180215

### **32019D0425**

Council Decision (EU) 2019/425 of 12 March 2019 on the position to be taken on behalf of the European Union within the Joint Committee established by the Agreement between the European Union and the Kingdom of Norway on administrative cooperation, combating fraud and recovery of claims in the field of value added tax

(OJ L 74, 18.3.2019, p. 67–99)

### **31999D0394**

1999/394/EC, Euratom: Council Decision of 25 May 1999 concerning the terms and conditions for internal investigations in relation to the prevention of fraud, corruption and any illegal activity detrimental to the Communities' interests

(OJ L 149, 16.6.1999, p. 36–38)

(Special edition in Czech: Chapter 01 Volume 003 P. 115 - 117)

(Special edition in Estonian: Chapter 01 Volume 003 P. 115 - 117)

(Special edition in Latvian: Chapter 01 Volume 003 P. 115 - 117)

(Special edition in Lithuanian: Chapter 01 Volume 003 P. 115 - 117)

(Special edition in Hungarian Chapter 01 Volume 003 P. 115 - 117)

(Special edition in Maltese: Chapter 01 Volume 003 P. 115 - 117)

(Special edition in Polish: Chapter 01 Volume 003 P. 115 - 117)

(Special edition in Slovak: Chapter 01 Volume 003 P. 115 - 117)

(Special edition in Slovene: Chapter 01 Volume 003 P. 115 - 117)

(Special edition in Bulgarian: Chapter 01 Volume 002 P. 153 - 155)

(Special edition in Romanian: Chapter 01 Volume 002 P. 153 - 155)

(Special edition in Croatian: Chapter 01 Volume 002 P. 119 - 121)

### **22018A0801(01)**

Agreement between the European Union and the Kingdom of Norway on administrative cooperation, combating fraud and recovery of claims in the field of value added tax

(OJ L 195, 1.8.2018, p. 3–22)



### **32018D1089**

Council Decision (EU) 2018/1089 of 22 June 2018 on the conclusion, on behalf of the Union, of the Agreement between the European Union and the Kingdom of Norway on administrative cooperation, combating fraud and recovery of claims in the field of value added tax (OJ L 195, 1.8.2018, p. 1–2)

### **32014D0793**

2014/793/EU: Council Decision of 7 November 2014 on the conclusion, on behalf of the European Union, of the Agreement between the European Union and the French Republic concerning the application to the collectivity of Saint-Barthélemy of Union legislation on the taxation of savings and administrative cooperation in the field of taxation (OJ L 330, 15.11.2014, p. 10–11)

### **32016D1830**

Council Decision (EU) 2016/1830 of 11 October 2016 on the conclusion, on behalf of the European Union, of the Amending Protocol to the Agreement between the European Community and the Principality of Monaco providing for measures equivalent to those laid down in Council Directive 2003/48/EC (OJ L 280, 18.10.2016, p. 1–2)

### **32017D2381**

Council Decision (EU) 2017/2381 of 5 December 2017 on the signing, on behalf of the Union, of the Agreement between the European Union and the Kingdom of Norway on administrative cooperation, combating fraud and recovery of claims in the field of value added tax (OJ L 340, 20.12.2017, p. 4–5)

### **32015D2453**

Council Decision (EU) 2015/2453 of 8 December 2015 on the conclusion, on behalf of the European Union, of the Amending Protocol to the Agreement between the European Community and the Principality of Liechtenstein providing for measures equivalent to those laid down in Council Directive 2003/48/EC on taxation of savings income in the form of interest payments (OJ L 339, 24.12.2015, p. 1–2)

### **32013D0671**

2013/671/EU: Council Decision of 15 November 2013 on the signing, on behalf of the European Union, of the Agreement between the European Union and the French Republic concerning the application to the collectivity of Saint-Barthélemy of Union legislation on the taxation of savings and administrative cooperation in the field of taxation (OJ L 313, 22.11.2013, p. 1–2)

### **31994Y1020(01)**

Council conclusions of 11 July 1994 concerning the fight against fraud (OJ C 292, 20.10.1994, p. 1–2)

### **32016D1392**



Council Decision (EU) 2016/1392 of 12 July 2016 on the signing, on behalf of the European Union, and provisional application, of the Amending Protocol to the Agreement between the European Community and the Principality of Monaco providing for measures equivalent to those laid down in Council Directive 2003/48/EC  
(OJ L 225, 19.8.2016, p. 1–2)

### **32016H0136**

Commission Recommendation (EU) 2016/136 of 28 January 2016 on the implementation of measures against tax treaty abuse (notified under document C(2016) 271)  
(OJ L 25, 2.2.2016, p. 67–68)

### **31994Y1214(01)**

Council Resolution of 6 December 1994 on the legal protection of the financial interests of the Communities  
(OJ C 355, 14.12.1994, p. 2–3)

### **32017D0074**

Commission Implementing Decision (EU) 2017/74 of 25 November 2016 establishing a common fiscal marker for gas oils and kerosene (notified under document C(2016) 7546)  
(OJ L 10, 14.1.2017, p. 7–9)

### **42010Y1012(01)**

Statement of the Representatives of the Governments of the Member States meeting within the Council on Eurofisc, established under Chapter X of the Council Regulation on administrative cooperation and combating fraud in the field of value added tax  
(OJ C 275, 12.10.2010, p. 4–5)

### **32004D0026(01)**

2004/26/: Decision No 26/2004 of the Committee of the Regions of 10 February 2004 relating to the conditions and procedures for internal investigations in relation to the prevention of fraud, corruption and any illegal activity detrimental to the Communities' interests  
(OJ L 102, 7.4.2004, p. 84–86)

### **32014R0017**

Commission Implementing Regulation (EU) No 17/2014 of 10 January 2014 laying down the standardised form for the notification for a special measure under the Quick Reaction Mechanism against VAT fraud  
(OJ L 8, 11.1.2014, p. 13–15)

### **41991X1217**

Resolution of the Council and of the representatives of the Governments of the Member States, meeting within the Council of 13 November 1991 concerning the protection of the financial interests of the Communities  
(OJ C 328, 17.12.1991, p. 1–2)

### **31975Y0214(01)**

Council Resolution of 10 February 1975 on the measures to be taken by the Community in order to combat international tax evasion and avoidance  
(OJ C 35, 14.2.1975, p. 1–2)  
(Greek special edition: Chapter 09 Volume 001 P. 45 - 45)



(Spanish special edition: Chapter 09 Volume 001 P. 49 - 50)

(Portuguese special edition: Chapter 09 Volume 001 P. 49 - 50)