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## 09.10 General

### 32021R0847

Regulation (EU) 2021/847 of the European Parliament and of the Council of 20 May 2021 establishing the 'Fiscalis' programme for cooperation in the field of taxation and repealing Regulation (EU) No 1286/2013

(OJ L 188, 28/05/2021, p. 1–17)

Completed by 32022R2300

### 32022R2300

Commission Delegated Regulation (EU) 2022/2300 of 30 August 2022 supplementing Regulation (EU) 2021/847 of the European Parliament and of the Council with provisions on the establishment of a monitoring and evaluation framework for the Fiscalis programme for cooperation in the field of taxation

(OJ L 305, 25/11/2022, p. 1–4)

### 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)

### 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, 19/03/1994, 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)

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

(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)

### 31998Y0401(01)

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

(OJ C 99, 01/04/1998, p. 1–2)

### 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, 06/01/1998, p. 1–6)

### **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, 16/06/2010, p. 1–2)

### **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)  
Modified by 32016R1963  
Modified by 32018R0099  
Modified by 32019R0532  
Modified by 32022R1467  
Consolidated text 02015R2378-20230101



## **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, 10/02/1994, p. 22–28)



## 09.20.20 Corporation tax

### 32022L2523

Council Directive (EU) 2022/2523 of 14 December 2022 on ensuring a global minimum level of taxation for multinational enterprise groups and large-scale domestic groups in the Union  
(OJ L 328, 22/12/2022, p. 1–58)  
Corrected by 32022L2523R(01)  
Corrected by 32022L2523R(02)  
Corrected by 32022L2523R(03)  
Consolidated text 02022L2523-20221222

### 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 (recast)  
(OJ L 345, 29/12/2011, p. 8–16)  
(Special edition in Croatian: Chapter 17 Volume 002 P. 218 - 226)  
Modified by 32013L0013  
Modified by 32014L0086  
Modified by 32015L0121  
Consolidated text 02011L0096-20150217

### 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, 28/07/2006, 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)

### 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, 09/07/1994, p. 1–19)

### 42005A0630(02)

(OJ C 160, 30/06/2005, p. 28–31)

### 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 (Codified version)  
(OJ L 310, 25/11/2009, p. 34–46)  
(Special edition in Croatian: Chapter 09 Volume 001 P. 317 - 329)  
Modified by 32013L0013  
Consolidated text 02009L0133-20130701

### 32014D0899



2014/899/EU: Council Decision of 9 December 2014 concerning the accession of Croatia to the Convention of 23 July 1990 on the elimination of double taxation in connection with the adjustment of profits of associated enterprises  
(OJ L 358, 13/12/2014, p. 19–24)

**32008D0492**

2008/492/EC: Council Decision of 23 June 2008 concerning the accession of Bulgaria and Romania to the Convention of 23 July 1990 on the elimination of double taxation in connection with the adjustment of profits of associated enterprises  
(OJ L 174, 03/07/2008, p. 1–5)  
(Special edition in Croatian: Chapter 01 Volume 013 P. 197 - 201)



## 09.20.30 Elimination of double taxation

### 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, 26/06/2003, 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)

Modified by 32004L0066

Modified by 32004L0076

Modified by 32006L0098

Modified by 32013L0013

Consolidated text 02003L0049-20130701

### 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

### 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, 07/06/2006, 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)

Modified by 22009A0807(01)

Modified by 22015A1219(02)

Consolidated text 02004A1229(01)-20170101

### 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, 04/12/2004, 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)  
Modified by 22014X0111(04)  
Modified by 22016A1001(02)  
Consolidated text 02004A1204(01)-20170101

### **32004D0828**

2004/828/EC: Council Decision of 2 November 2004 concerning the signature of 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 and the approval and signature of the accompanying Memorandum of Understanding

(OJ L 359, 04/12/2004, p. 32–32)  
(Special edition in Bulgarian: Chapter 11 Volume 037 P. 90 - 90)  
(Special edition in Romanian: Chapter 11 Volume 037 P. 90 - 90)  
(Special edition in Croatian: Chapter 11 Volume 115 P. 209 - 209)

### **32009D0602**

2009/602/EC: Commission Decision of 10 March 2009 on the signature and conclusion of an 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, 07/08/2009, p. 21–22)  
(Special edition in Croatian: Chapter 09 Volume 002 P. 240 - 241)

### **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, 07/08/2009, p. 23–24)  
(Special edition in Croatian: Chapter 09 Volume 002 P. 242 - 243)

### **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, 01/10/2016, p. 38–39)

### **32004D0897**



2004/897/EC: Council Decision of 29 November 2004 on the signing of 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 and the approval and signing of the accompanying Memorandum of Understanding

(OJ L 379, 24/12/2004, p. 83–83)

(Special edition in Bulgarian: Chapter 11 Volume 037 P. 205 - 205)

(Special edition in Romanian: Chapter 11 Volume 037 P. 205 - 205)

(Special edition in Croatian: Chapter 11 Volume 110 P. 225 - 225)

### **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, 21/01/2005, 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)

Modified by 22014X0111(03)

Modified by 22016A0819(01)

Consolidated text 02005A0121(01)-20170101

### **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)

Consolidated text 02004A1229(02)-20041229

### **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, 28/07/2006, 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)

### **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)

Modified by 22014X0111(02)



Modified by 22015A1224(01)  
Consolidated text 02004A1224(01)-20160101

### **42005A0630(02)**

(OJ C 160, 30/06/2005, p. 28–31)

### **32024D1489**

Council Decision (EU) 2024/1489 of 21 May 2024 authorising the opening of negotiations for the amendment of the Agreements concerning the automatic exchange of financial account information to improve international tax compliance between the European Union and the Swiss Confederation, the Principality of Liechtenstein, the Principality of Andorra, the Principality of Monaco and the Republic of San Marino, respectively

### **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, 20/02/2016, p. 10–11)

### **32012H0772**

2012/772/EU: Commission Recommendation of 6 December 2012 on aggressive tax planning  
(OJ L 338, 12/12/2012, p. 41–43)

### **32014D0899**

2014/899/EU: Council Decision of 9 December 2014 concerning the accession of Croatia to the Convention of 23 July 1990 on the elimination of double taxation in connection with the adjustment of profits of associated enterprises  
(OJ L 358, 13/12/2014, p. 19–24)

### **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)

### **32005D0356**

2005/356/EC: Council Decision of 22 December 2004 on the conclusion of 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 114, 04/05/2005, p. 9–10)  
(Special edition in Bulgarian: Chapter 11 Volume 039 P. 208 - 209)  
(Special edition in Romanian: Chapter 11 Volume 039 P. 208 - 209)  
(Special edition in Croatian: Chapter 11 Volume 116 P. 22 - 23)

### **32005D0353**



2005/353/EC: Council Decision of 22 December 2004 on the conclusion of 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 112, 03/05/2005, p. 12–13)

(Special edition in Bulgarian: Chapter 11 Volume 039 P. 206 - 207)

(Special edition in Romanian: Chapter 11 Volume 039 P. 206 - 207)

(Special edition in Croatian: Chapter 11 Volume 116 P. 20 - 21)

### **32005D0035**

2005/35/EC: Council Decision of 7 December 2004 on the signing of 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 on taxation of savings income in the form of interest payments and the approval and signing of the accompanying Memorandum of Understanding

(OJ L 19, 21/01/2005, p. 53–54)

(Special edition in Bulgarian: Chapter 11 Volume 038 P. 77 - 78)

(Special edition in Romanian: Chapter 11 Volume 038 P. 77 - 78)

(Special edition in Croatian: Chapter 11 Volume 115 P. 265 - 266)

### **32004D0912**

2004/912/EC: Council Decision of 25 October 2004 on the conclusion of the 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. 50–50)

(Special edition in Bulgarian: Chapter 09 Volume 002 P. 180 - 180)

(Special edition in Romanian: Chapter 09 Volume 002 P. 180 - 180)

(Special edition in Croatian: Chapter 09 Volume 001 P. 113 - 113)

### **32004D0911**

2004/911/EC: Council Decision of 2 June 2004 on the signing and conclusion 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 on taxation of savings income in the form of interest payments and the accompanying Memorandum of Understanding

(OJ L 385, 29/12/2004, p. 28–29) (OJ L 153M, 07/06/2006, p. 381–382)

(Special edition in Bulgarian: Chapter 09 Volume 002 P. 158 - 159)

(Special edition in Romanian: Chapter 09 Volume 002 P. 158 - 159)

(Special edition in Croatian: Chapter 09 Volume 001 P. 98 - 99)

### **32005D0347**

2005/347/EC: Council Decision of 22 December 2004 on the conclusion of 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 on taxation of savings income in the form of interest payments

(OJ L 110, 30/04/2005, p. 40–41) (OJ L 352M, 31/12/2008, p. 131–132)

(Special edition in Bulgarian: Chapter 09 Volume 002 P. 194 - 195)

(Special edition in Romanian: Chapter 09 Volume 002 P. 194 - 195)

(Special edition in Croatian: Chapter 09 Volume 001 P. 118 - 119)



**32008D0492**

2008/492/EC: Council Decision of 23 June 2008 concerning the accession of Bulgaria and Romania to the Convention of 23 July 1990 on the elimination of double taxation in connection with the adjustment of profits of associated enterprises

(OJ L 174, 03/07/2008, p. 1–5)

(Special edition in Croatian: Chapter 01 Volume 013 P. 197 - 201)

**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, 25/04/2019, p. 26–33)

**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)



## 09.30 Indirect taxation

### 32020D1792

Council Decision (EU) 2020/1792 of 16 November 2020 on the AIEM tax applicable in the Canary Islands  
(OJ L 402, 01/12/2020, p. 13–20)

### 32013D0052

2013/52/EU: Council Decision of 22 January 2013 authorising enhanced cooperation in the area of financial transaction tax  
(OJ L 22, 25/01/2013, p. 11–12)  
(Special edition in Croatian: Chapter 09 Volume 002 P. 310 - 311)

### 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, 05/09/1998, 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, 21/06/2014, p. 4–8)



## 09.30.10 Turnover tax/VAT

### 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)

Modified by 12012JN03/06

Modified 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)

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Corrected by 32006L0112R(11)

Corrected by 32006L0112R(12)

Corrected by 32006L0112R(13)

Corrected by 32006L0112R(14)

Corrected by 32006L0112R(15)

Corrected by 32006L0112R(16)

Corrected by 32006L0112R(17)

Corrected by 32006L0112R(18)

Corrected by 32006L0112R(19)

Corrected by 32006L0112R(20)

Modified by 32006L0138

Derogated in 32007D0133

Derogated in 32007D0250

Derogated in 32007D0441

Derogated in 32007D0485

Derogated in 32007D0740

Derogated in 32007D0884

Modified by 32007L0075

Derogated in 32008D0084

Derogated in 32008D0737

Modified by 32008L0008

Modified by 32008L0117

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Derogated in 32009D0790

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Derogated in 32009D0938

Derogated in 32009D0939



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Derogated in 32009D1013  
Derogated in 32009D1022  
Modified by 32009L0047  
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Derogated in 32020D2189  
Modified by 32020L0284  
Modified by 32020L0285  
Modified by 32020L1756  
Modified by 32020L2020  
Derogated in 32021D0086  
Derogated in 32021D0512  
Derogated in 32021D0753  
Derogated in 32021D1778  
Derogated in 32021D1998  
Modified by 32021L1159  
Derogated in 32022D0133  
Derogated in 32022D0865



Derogated in 32022D1003  
Derogated in 32022D2254  
Modified by 32022L0542  
Modified by 32022L0890  
Derogated in 32023D0664  
Derogated in 32023D1025  
Derogated in 32023D1551  
Derogated in 32023D1553  
Derogated in 32024D1641  
Consolidated text 02006L0112-20240101

### **32020R0194**

Commission Implementing Regulation (EU) 2020/194 of 12 February 2020 laying down detailed rules for the application of Council Regulation (EU) No 904/2010 as regards the special schemes for taxable persons supplying services to non-taxable persons, making distance sales of goods and certain domestic supplies of goods

(OJ L 40, 13/02/2020, p. 114–124)

Corrected by 32020R0194R(01)

Corrected by 32020R0194R(02)

Corrected by 32020R0194R(03)

Modified by 32020R1318

Modified by 32021R0965

Consolidated text 02020R0194-20210701

### **32012R0079**

Commission Implementing Regulation (EU) No 79/2012 of 31 January 2012 laying down detailed rules for implementing certain provisions of Council Regulation (EU) No 904/2010 concerning administrative cooperation and combating fraud in the field of value added tax (recast)

(OJ L 29, 01/02/2012, p. 13–32)

(Special edition in Croatian: Chapter 09 Volume 001 P. 397 - 416)

Corrected by 32012R0079R(01)

Modified by 32013R0519

Modified by 32015R0524

Modified by 32019R1129

Modified by 32020R0021

Modified by 32021R1218

Modified by 32023R2184

Consolidated text 02012R0079-20231106

### **32010R0904**

Council Regulation (EU) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax (recast)

(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)



Modified by 32013R0517  
Modified by 32017R2454  
Modified by 32018R1541  
Modified by 32018R1909  
Modified by 32020L0285  
Modified by 32020R0283  
Consolidated text 02010R0904-20240101

### **32021D0512**

Council Implementing Decision (EU) 2021/512 of 22 March 2021 authorising the United Kingdom to apply, in respect of Northern Ireland, a special measure derogating from Articles 16 and 168 of Directive 2006/112/EC on the common system of value added tax

(OJ L 103, 24/03/2021, p. 4–5)

Modified by 32023D2907

Consolidated text 02021D0512-20231227

### **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, 23/03/2018, p. 13–14)

Modified by 32020D1088

Validity extended by 32020D1088

Modified by 32023D2094

Validity extended by 32023D2094

Consolidated text 02018D0485-20230929

### **32018D1994**

Council Implementing Decision (EU) 2018/1994 of 11 December 2018 authorising Croatia to introduce a special measure 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 320, 17/12/2018, p. 35–37)

Modified by 32021D1997

Validity extended by 32021D1997

Consolidated text 02018D1994-20211117

### **32021D1998**

Council Implementing Decision (EU) 2021/1998 of 15 November 2021 authorising Estonia to apply a measure derogating from Article 26(1), point (a), and Articles 168 and 168a of Directive 2006/112/EC on the common system of value added tax

(OJ L 408, 17/11/2021, p. 3–5)

### **32009D0791**

2009/791/EC: Council Decision of 20 October 2009 authorising the Federal Republic of Germany to continue to apply a measure derogating from Article 168 of Directive 2006/112/EC on the common system of value added tax

(OJ L 283, 30/10/2009, p. 55–55)

Modified by 32012D0705

Validity extended by 32012D0705



Modified by 32015D2428  
Validity extended by 32015D2428  
Modified by 32018D2060  
Validity extended by 32018D2060  
Modified by 32021D1776  
Validity extended by 32021D1776  
Consolidated text 02009D0791-20211011

### **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, 20/02/2008, p. 23–28)  
(Special edition in Croatian: Chapter 09 Volume 001 P. 275 - 280)  
Corrected by 32008L0009R(01)  
Modified by 32010L0066  
Consolidated text 02008L0009-20101001

### **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 (recast)  
(OJ L 77, 23/03/2011, p. 1–22)  
(Special edition in Croatian: Chapter 09 Volume 001 P. 375 - 396)  
Corrected by 32011R0282R(01)  
Corrected by 32011R0282R(02)  
Modified by 32012R0967  
Modified by 32013R1042  
Modified by 32017R2459  
Modified by 32018R1912  
Modified by 32019R2026  
Modified by 32022R0432  
Consolidated text 02011R0282-20220701

### **32019D0310**

Council Implementing Decision (EU) 2019/310 of 18 February 2019 authorising Poland to introduce a special measure derogating from Article 226 of Directive 2006/112/EC on the common system of value added tax  
(OJ L 51, 22/02/2019, p. 19–27)  
Modified by 32022D0559  
Validity extended by 32022D0559  
Consolidated text 02019D0310-20220407

### **32009D1013**

Council Implementing Decision of 22 December 2009 authorising the Republic of Austria to continue to apply a measure derogating from Article 168 of Directive 2006/112/EC on the common system of value added tax  
(OJ L 348, 29/12/2009, p. 21–21)



Corrected by 32009D1013R(01)  
Modified by 32012D0705  
Validity extended by 32012D0705  
Modified by 32015D2428  
Validity extended by 32015D2428  
Modified by 32018D1487  
Validity extended by 32018D1487  
Modified by 32021D1779  
Validity extended by 32021D1779  
Consolidated text 02009D1013-20211011

### **32021D0942**

Commission Implementing Decision (EU) 2021/942 of 10 June 2021 laying down rules for the application of Council Directive 2006/112/EC as regards the establishment of the list of third countries with which the Union has concluded an agreement on mutual assistance similar in scope to Council Directive 2010/24/EU and Council Regulation (EU) No 904/2010 (OJ L 205, 11/06/2021, p. 80–81)

### **32023D0829**

Commission Decision (EU) 2023/829 of 17 April 2023 on relief from import duties and VAT exemption on importation granted for goods to be distributed or made available free of charge to persons fleeing the military aggression in Ukraine and to persons in need in Ukraine (notified under document C(2023) 2490) (Only the Dutch, Estonian, French, German, Latvian, Lithuanian, Polish, Romanian and Slovak texts are authentic) (OJ L 104, 19/04/2023, p. 25–29)  
Corrected by 32023D0829R(01)

### **31993D0109**

93/109/EEC: Council Decision of 15 February 1993 authorizing the French Republic to extend the application of a measure derogating from Article 17 (2) of the sixth Directive (77/388/EEC) on the harmonization of the laws of the Member States relating to turnover taxes (OJ L 43, 20/02/1993, p. 42–43)

### **32023D0375**

Commission Decision (EU) 2023/375 of 16 February 2023 on relief from import duties and VAT exemption granted for goods imported to Lithuania in 2021 and 2022 to deal with the migration crisis (notified under document C(2023) 1032) (Only the Lithuanian text is authentic) (OJ L 51, 20/02/2023, p. 83–86)

### **32021D0826**

Commission Decision (EU) 2021/826 of 17 May 2021 on relief from import duties and VAT exemption granted for goods imported by Belgium as response to the assistance requested by Greece in order to deal with the migration crisis (notified under document C(2021) 3274) (Only the Dutch, the French and the Greek texts are authentic) (OJ L 184, 25/05/2021, p. 1–3)

### **32007D0485**



2007/485/EC: Council Decision of 10 July 2007 authorising Austria to conclude an agreement with Switzerland that includes provisions derogating from Article 2(1)(d) of Directive 2006/112/EC on the common system of value added tax  
(OJ L 182, 12/07/2007, p. 29–30)

### **32013D0769**

2013/769/EU: Commission Implementing Decision of 11 December 2013 refusing the request by Hungary to introduce a Quick Reaction Mechanism special measure derogating from Article 193 of Council Directive 2006/112/EC on the common system of value added tax (notified under document C(2013) 9007)  
(OJ L 341, 18/12/2013, p. 68–68)

### **32018D1493**

Council Implementing Decision (EU) 2018/1493 of 2 October 2018 authorising Hungary to introduce a special measure derogating from point (a) of Article 26(1) and Articles 168 and 168a of Directive 2006/112/EC on the common system of value added tax  
(OJ L 252, 08/10/2018, p. 44–46)  
Modified by 32021D1774  
Validity extended by 32021D1774  
Consolidated text 02018D1493-20211011

### **32022D1108**

Commission Decision (EU) 2022/1108 of 1 July 2022 on relief from import duties and VAT exemption on importation granted for goods to be distributed or made available free of charge to persons fleeing the war in Ukraine and to persons in need in Ukraine (notified under document C(2022) 4469) (Only the Croatian, Czech, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Irish, Italian, Lithuanian, Maltese, Polish, Romanian, Slovak, Slovenian and Swedish texts are authentic)  
(OJ L 178, 05/07/2022, p. 57–60)

### **32023D1025**

Council Implementing Decision (EU) 2023/1025 of 22 May 2023 authorising Hungary to apply a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax, and repealing Implementing Decision (EU) 2018/1490  
(OJ L 137, 25/05/2023, p. 26–27)

### **32005D0818**

2005/818/EC, Euratom: Commission Decision of 21 November 2005 authorising the Republic of Hungary to use certain approximate estimates for the calculation of the VAT own resources base (notified under document number C(2005) 4427)  
(OJ L 305, 24/11/2005, p. 39–39) (OJ L 349M, 12/12/2006, p. 613–613)  
Modified by 32014D0842  
Consolidated text 02005D0818-20141128

### **32017D0784**

Council Implementing Decision (EU) 2017/784 of 25 April 2017 authorising the Italian Republic to apply a special measure derogating from Articles 206 and 226 of Directive 2006/112/EC on the common system of value added tax and repealing Implementing Decision (EU) 2015/1401  
(OJ L 118, 06/05/2017, p. 17–19)  
Modified by 32020D1105



Validity extended by 32020D1105  
Modified by 32023D1552  
Validity extended by 32023D1552  
Consolidated text 02017D0784-20230727

### **32018D0789**

Council Implementing Decision (EU) 2018/789 of 25 May 2018 authorising Hungary to introduce a special measure derogating from Article 193 of Directive 2006/112/EC on the common system of value added tax

(OJ L 134, 31/05/2018, p. 10–11)

Modified by 32021D1775

Validity extended by 32021D1775

Consolidated text 02018D0789-20211011

### **32024D0775**

Commission Decision (EU) 2024/775 of 4 March 2024 on relief from import duties and VAT exemption on importation granted for goods to be distributed or made available free of charge to persons fleeing Russia's military aggression against Ukraine and to persons in need in Ukraine (notified under document C(2024) 1333)

### **32022D1511**

Commission Decision (EU) 2022/1511 of 7 September 2022 on relief from import duties and VAT exemption on importation granted, for goods needed to combat the effects of the COVID-19 outbreak during 2022 (notified under document C(2022)6284) (Only the Dutch, French, German, Latvian, Portuguese and Slovenian texts are authentic)

(OJ L 235, 12/09/2022, p. 48–50)

### **32021D2313**

Commission Decision (EU) 2021/2313 of 22 December 2021 on relief from import duties and VAT exemption on importation granted for goods needed to combat the effects of the COVID-19 outbreak during 2022 (notified under document C(2021) 9852) (Only the Bulgarian, Croatian, Czech, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Italian, Latvian, Maltese, Polish, Portuguese, Romanian, Slovenian, Spanish and Swedish texts are authentic)

(OJ L 464, 28/12/2021, p. 11–13)

### **32021D1778**

Council Implementing Decision (EU) 2021/1778 of 5 October 2021 authorising the Federal Republic of Germany to apply a special measure derogating from Article 193 of Directive 2006/112/EC on the common system of value added tax

(OJ L 360, 11/10/2021, p. 117–119)

### **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

### **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 (Codified version)  
(OJ L 292, 10/11/2009, p. 5–30)  
(Special edition in Croatian: Chapter 09 Volume 001 P. 291 - 316)  
Modified by 32017L2455  
Consolidated text 02009L0132-20210701

### **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)  
(Special edition in Maltese: Chapter 09 Volume 001 P. 160 - 178)  
(Special edition in Polish: Chapter 09 Volume 001 P. 160 - 178)  
(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)  
Repealed by 32006L0112  
Repealed by 32009L0132  
Consolidated text 01991L0680-20091130



### **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)

Modified by 32020D1260

Validity extended by 32020D1260

Consolidated text 02017D1855-20200910

### **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)

### **31992D0617**

92/617/EEC: Council Decision of 21 December 1992 authorizing Ireland 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. 13–13)

### **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, 16/08/1989, p. 21–21)

### **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)

### **32024D0767**

Council Decision (EU) 2024/767 of 20 February 2024 on the signing, on behalf of the Union, of the Agreement between the European Union and the Kingdom of Norway amending 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

### **31993D0110**

93/110/EEC: Council Decision of 15 February 1993 authorizing the French Republic to extend the application of a measure derogating from Article 2 of the sixth Directive (77/388/EEC) on the harmonization of the laws of the Member States relating to turnover taxes

(OJ L 43, 20/02/1993, p. 44–45)

### **32022R1504**

Commission Implementing Regulation (EU) 2022/1504 of 6 April 2022 laying down detailed rules for the application of Council Regulation (EU) No 904/2010 as regards the creation of a central electronic system of payment information (CESOP) to combat VAT fraud

(OJ L 235, 12/09/2022, p. 19–27)

### **31989D0683**



89/683/EEC: Council Decision of 21 December 1989 authorizing the French Republic to apply a measure derogating from Article 2 of the sixth Directive 77/388/EEC on the harmonization of the laws of the member States relating to turnover taxes  
(OJ L 398, 30/12/1989, p. 31–32)

### **31992D0616**

92/616/EEC: Council Decision of 21 December 1992 authorizing the Kingdom of Spain to apply a particular measure in accordance with Article 22 (12) (a) of Directive 77/388/EEC  
(OJ L 408, 31/12/1992, p. 12–12)

### **31968L0221**

Council Directive 68/221/EEC of 30 April 1968 on a common method for calculating the average rates provided for in Article 97 of the Treaty

(OJ L 115, 18/05/1968, p. 14–16)

(Danish special edition: Series I Volume 1968(I) P. 108 - 110)

(English special edition: Series I Volume 1968(I) P. 114 - 116)

(Greek special edition: Chapter 09 Volume 001 P. 14 - 16)

(Spanish special edition: Chapter 09 Volume 001 P. 16 - 18)

(Portuguese special edition: Chapter 09 Volume 001 P. 16 - 18)

(Special edition in Finnish: Chapter 09 Volume 001 P. 5 - 7)

(Special edition in Swedish: Chapter 09 Volume 001 P. 5 - 7)

(Special edition in Czech: Chapter 09 Volume 001 P. 5 - 7)

(Special edition in Estonian: Chapter 09 Volume 001 P. 5 - 7)

(Special edition in Latvian: Chapter 09 Volume 001 P. 5 - 7)

(Special edition in Lithuanian: Chapter 09 Volume 001 P. 5 - 7)

(Special edition in Hungarian Chapter 09 Volume 001 P. 5 - 7)

(Special edition in Maltese: Chapter 09 Volume 001 P. 5 - 7)

(Special edition in Polish: Chapter 09 Volume 001 P. 5 - 7)

(Special edition in Slovak: Chapter 09 Volume 001 P. 5 - 7)

(Special edition in Slovene: Chapter 09 Volume 001 P. 5 - 7)

(Special edition in Bulgarian: Chapter 09 Volume 001 P. 3 - 5)

(Special edition in Romanian: Chapter 09 Volume 001 P. 3 - 5)

(Special edition in Croatian: Chapter 09 Volume 001 P. 3 - 5)

Modified by 11979HN01/06

Consolidated text 01968L0221-19810101

### **31983L0648**

Fifteenth Council Directive 83/648/EEC of 19 December 1983 on the harmonization of the laws of the Member States relating to turnover taxes - deferment of the introduction of the common system of value added tax in the Hellenic Republic

(OJ L 360, 23/12/1983, p. 49–49)

(Spanish special edition: Chapter 09 Volume 001 P. 165 - 165)

(Portuguese special edition: Chapter 09 Volume 001 P. 165 - 165)

(Special edition in Finnish: Chapter 09 Volume 001 P. 121 - 121)

(Special edition in Swedish: Chapter 09 Volume 001 P. 121 - 121)

### **31986L0247**

Twenty-first Council Directive 86/247/EEC of 16 June 1986 on the harmonization of the laws of the Member States relating to turnover taxes - Deferment of the introduction of the common system of value-added tax in the Hellenic Republic



(OJ L 164, 20/06/1986, p. 27–27)

**31992D0619**

92/619/EEC: Council Decision of 21 December 1992 authorizing the Grand Duchy of Luxembourg 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. 15–15)

**31989D0488**

89/488/EEC: Council Decision of 28 July 1989 authorizing the French Republic to apply a measure derogating from Article 17 (2) of the Sixth Directive 77/388/EEC on the harmonization of the laws of the Member States relating to turnover taxes

(OJ L 239, 16/08/1989, p. 22–23)

**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, 18/03/2019, p. 67–99)

**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, 01/08/2018, p. 1–2)



## 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)

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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)

Corrected by 32003L0096R(10)

Modified by 32004L0074

Modified by 32004L0075

Modified by 32018D0552

Modified by 32022D2521

Consolidated text 02003L0096-20230110

### 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  
Modified by 12003TN02/09  
Modified by 12005SPN03/04  
Corrected by 31992L0083R(01)  
Corrected by 31992L0083R(02)  
Corrected by 31992L0083R(03)  
Corrected by 31992L0083R(04)  
Corrected by 31992L0083R(05)  
Modified by 32020L1151  
Consolidated text 01992L0083-20220101

### **32020L0262**

Council Directive (EU) 2020/262 of 19 December 2019 laying down the general arrangements for excise duty (recast)  
(OJ L 58, 27/02/2020, p. 4–42)  
Corrected by 32020L0262R(01)  
Corrected by 32020L0262R(02)  
Corrected by 32020L0262R(03)  
Corrected by 32020L0262R(04)  
Corrected by 32020L0262R(05)  
Corrected by 32020L0262R(06)  
Corrected by 32020L0262R(07)  
Corrected by 32020L0262R(08)  
Corrected by 32020L0262R(09)  
Corrected by 32020L0262R(10)  
Modified by 32022L0543  
Completed by 32022R1636  
Consolidated text 02020L0262-20220426

### **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 (codification)

(OJ L 176, 05/07/2011, p. 24–36)

(Special edition in Croatian: Chapter 03 Volume 063 P. 313 - 325)

Corrected by 32011L0064R(01)

Consolidated text 02011L0064-20110705

### **31995L0060**

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

(OJ L 291, 06/12/1995, 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)

### **32020D0263**

Decision (EU) 2020/263 of the European Parliament and of the Council of 15 January 2020 on computerising the movement and surveillance of excise goods (recast)

(OJ L 58, 27/02/2020, p. 43–48)

### **32022R1637**

Commission Implementing Regulation (EU) 2022/1637 of 5 July 2022 laying down the rules for the application of Council Directive (EU) 2020/262 as regards the use of documents in the context of movement of excise goods under a duty suspension arrangement and of movement of excise goods after release for consumption, and establishing the form to be used for the exemption certificate

(OJ L 247, 23/09/2022, p. 57–66)

Modified by 32023R2707

Consolidated text 02022R1637-20240213

### **32022R1636**



Commission Delegated Regulation (EU) 2022/1636 of 5 July 2022 supplementing Council Directive (EU) 2020/262 by establishing the structure and content of the documents exchanged in the context of movement of excise goods, and establishing a threshold for the losses due to the nature of the goods

(OJ L 247, 23/09/2022, p. 2–56)

Modified by 32024R0296

Consolidated text 02022R1636-20240213

### **32012D0209**

2012/209/EU: Commission Implementing Decision of 20 April 2012 concerning the application of the control and movement provisions of Council Directive 2008/118/EC to certain additives, in accordance with Article 20(2) of Council Directive 2003/96/EC (notified under document C(2012) 2484)

(OJ L 110, 24/04/2012, p. 41–41)

### **32020D1791**

Council Decision (EU) 2020/1791 of 16 November 2020 authorising France to apply a reduced rate of certain indirect taxes on ‘traditional’ rum produced in Guadeloupe, French Guiana, Martinique and Réunion

(OJ L 402, 01/12/2020, p. 7–12)

### **32024D0831**

Council Implementing Decision (EU) 2024/831 of 4 March 2024 authorising Sweden to apply reduced excise duty rates on electricity consumed by households and service sector companies located in certain areas in the North of Sweden

### **32024D0837**

Council Implementing Decision (EU) 2024/837 of 26 February 2024 authorising Sweden to apply a reduced rate of taxation to electricity directly provided to vessels at berth in a port, in accordance with Article 19 of Directive 2003/96/EC

### **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)  
Modified by 31995R2546  
Modified by 31998R2559  
Modified by 32004R2205  
Modified by 32005R1309  
Modified by 32005R2023  
Modified by 32008R0067  
Modified by 32008R0849  
Modified by 32011R0767  
Modified by 32013R0162  
Modified by 32016R1867  
Modified by 32017R1112  
Modified by 32017R2236  
Modified by 32018R1880  
Consolidated text 01993R3199-20181223

### **32020D1790**

Council Decision (EU) 2020/1790 of 16 November 2020 authorising Portugal to apply a reduced rate of excise duty on certain alcoholic products produced in the autonomous regions of Madeira and of the Azores  
(OJ L 402, 01/12/2020, p. 1–6)

### **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)

### **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)

### **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, 16/05/2002, p. 14–14)

### **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, 16/05/2002, p. 12–13)

### **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, 23/03/2001, p. 33–33)

### **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, 05/03/2015, p. 24–25)

### **32020D1436**

Council Implementing Decision (EU) 2020/1436 of 12 October 2020 authorising Germany to apply a reduced rate of taxation to electricity directly provided to vessels at berth in a port, in accordance with Article 19 of Directive 2003/96/EC

(OJ L 331, 12/10/2020, p. 30–31)

Corrected by 32020D1436R(01)

Consolidated text 02020D1436-20201012

### **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, 11/03/2016, p. 1–82)

Corrected by 32016R0323R(01)

Modified by 32018R0505

Modified by 32019R2223

Modified by 32021R2263

Modified by 32022R2573

Modified by 32024R0289

Consolidated text 02016R0323-20240213

### **32021D0786**

Council Implementing Decision (EU) 2021/786 of 10 May 2021 authorising the Republic of 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 173, 17/05/2021, p. 1–2)

### **32021R2266**

Commission Implementing Regulation (EU) 2021/2266 of 17 December 2021 laying down rules for the application of Council Directive 92/83/EEC as regards the certification and self-certification of independent small producers of alcoholic beverages for excise duty purposes

(OJ L 455, 20/12/2021, p. 26–31)

Corrected by 32021R2266R(01)

Corrected by 32021R2266R(02)

Modified by 32023R0157

Modified by 32024R0355

Consolidated text 02021R2266-20240213

### **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, 08/03/2019, p. 5–6)

### **32021D0787**

Commission Implementing Decision (EU) 2021/787 of 12 May 2021 authorising Lithuania to refuse to grant exemption from excise duty in relation to certain mouthwash products and cosmetic spirits in accordance with Council Directive 92/83/EEC (notified under document C(2021) 3260) (Only the Lithuanian text is authentic)  
(OJ L 173, 17/05/2021, p. 3–5)

### **32021D0922**

Council Implementing Decision (EU) 2021/922 of 7 June 2021 authorising Denmark to apply a reduced rate of taxation to electricity supplied directly to vessels at berth in a port  
(OJ L 203I, 09/06/2021, p. 3–4)

### **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, 21/05/2019, p. 20–22)

### **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, 29/07/2011, p. 17–19)

### **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, 08/10/2018, p. 40–41)

### **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, 07/10/2014, p. 16–18)

### **32022D0197**

Commission Implementing Decision (EU) 2022/197 of 17 January 2022 establishing a common fiscal marker for gas oils and kerosene (notified under document C(2022) 74)  
(OJ L 31, 14/02/2022, p. 52–55)  
Corrected by 32022D0197R(01)  
Consolidated text 02022D0197-20220214

### **32021D0921**



Council Implementing Decision (EU) 2021/921 of 7 June 2021 authorising the Netherlands to apply a reduced rate of taxation to electricity supplied directly to vessels at berth in a port (OJ L 203I, 09/06/2021, p. 1–2)

### **32021D2058**

Council Implementing Decision (EU) 2021/2058 of 23 November 2021 authorising Italy to apply a reduced rate of taxation to electricity supplied directly to vessels, other than private pleasure craft, at berth in a port (OJ L 422, 26/11/2021, p. 1–2)

### **32022D1004**

Council Implementing Decision (EU) 2022/1004 of 17 June 2022 authorising Finland to apply a reduced rate of taxation to electricity supplied to certain heat pumps, electric boilers and recirculating water pumps, in accordance with Article 19 of Directive 2003/96/EC (OJ L 168, 27/06/2022, p. 84–85)

### **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, 16/05/2002, p. 15–16)

### **32020D1629**

Council Implementing Decision (EU) 2020/1629 of 29 October 2020 authorising France to apply a reduced rate of taxation to electricity directly provided to vessels at berth in a port, in accordance with Article 19 of Directive 2003/96/EC (OJ L 366, 04/11/2020, p. 15–16)

### **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, 25/06/2015, p. 68–69)

### **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, 23/03/2001, 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)



**32021D1777**

Council Implementing Decision (EU) 2021/1777 of 5 October 2021 authorising Italy to apply reduced rates of taxation to gas oil used for heating purposes and to electricity supplied in the municipality of Campione d'Italia

(OJ L 360, 11/10/2021, p. 115–116)

**31970Y0428(01)**

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

(OJ C 50, 28/04/1970, 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)



## **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, 21/02/2008, p. 11–22)

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

Modified by 32013L0013

Consolidated text 02008L0007-20130701



## 09.30.40 Individual tax exemptions

### 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, 10/06/2009, p. 36–41)  
(Special edition in Croatian: Chapter 09 Volume 002 P. 193 - 198)

### 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)

### 32007L0074

Council Directive 2007/74/EC of 20 December 2007 on the exemption from value added tax and excise duty of goods imported by persons travelling from third countries  
(OJ L 346, 29/12/2007, p. 6–12)  
(Special edition in Croatian: Chapter 09 Volume 002 P. 150 - 156)  
Corrected by 32007L0074R(01)  
Consolidated text 02007L0074-20071229

### 31977L0082

Council Directive 77/82/EEC of 18 January 1977 on a derogation accorded to the Kingdom of Denmark relating to the rules governing turnover tax and excise duty applicable in international travel  
(OJ L 23, 27/01/1977, p. 50–50)  
(Greek special edition: Chapter 09 Volume 001 P. 48 - 48)

### 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, 23/04/1983, 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

Modified by 11994NN01/13/B

Modified by 12003TN02/09

Corrected by 31983L0182R(01)

Modified by 31991L0680

Modified by 32006L0098

Modified by 32013L0013

Consolidated text 01983L0182-20130701



## 09.40 Other taxes

### 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, 10/01/1979, 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)

### 32024D0831

Council Implementing Decision (EU) 2024/831 of 4 March 2024 authorising Sweden to apply reduced excise duty rates on electricity consumed by households and service sector companies located in certain areas in the North of Sweden

### 32021D0991

Council Decision (EU) 2021/991 of 7 June 2021 concerning the dock dues scheme in the French outermost regions and amending Decision No 940/2014/EU

(OJ L 221, 21/06/2021, p. 1–11)

### 31976H0002

76/2/EEC: Commission Recommendation of 5 December 1975 to the Member States concerning the taxation of wine

(OJ L 2, 07/01/1976, 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)

### 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, 12/05/2001, p. 42–46)

### 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)

Modified by 32019D0664

Modified by 32020D1793

Modified by 32021D0991

Consolidated text 02014D0940-20210701

### **32021D0359**

Council Implementing Decision (EU) 2021/359 of 22 February 2021 authorising the Netherlands to apply a reduced rate of taxation to electricity supplied to charging stations for electric vehicles

(OJ L 69, 26/02/2021, p. 6–8)

### **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, 22/06/1979, p. 16–16)

### **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, 21/02/2004, p. 64–69)

Modified by 32008D0439

Modified by 32011D0448

Modified by 32014D0162

Modified by 32014D0378

Modified by 32014D0940

Consolidated text 02004D0162-20150101



## 09.50 Prevention of tax evasion and avoidance

### 32015L0849

Directive (EU) 2015/849 of the European Parliament and of the Council of 20 May 2015 on the prevention of the use of the financial system for the purposes of money laundering or terrorist financing, amending Regulation (EU) No 648/2012 of the European Parliament and of the Council, and repealing Directive 2005/60/EC of the European Parliament and of the Council and Commission Directive 2006/70/EC (Text with EEA relevance)

(OJ L 141, 05/06/2015, p. 73–117)

Corrected by 32015L0849R(01)

Corrected by 32015L0849R(02)

Corrected by 32015L0849R(03)

Corrected by 32015L0849R(04)

Completed by 32016R1675

Modified by 32018L0843

Completed by 32018R1108

Modified by 32019L2177

Completed by 32019R0758

Modified by 32023R1113

Modified by 32024L1640

Repealed by 32024L1640

Consolidated text 02015L0849-20240709

### 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, 19/07/2016, p. 1–14)

Corrected by 32016L1164R(01)

Corrected by 32016L1164R(02)

Corrected by 32016L1164R(03)

Corrected by 32016L1164R(04)

Corrected by 32016L1164R(05)

Modified by 32017L0952

Consolidated text 02016L1164-20220101

### 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, 11/03/2011, 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)

Corrected by 32011L0016R(04)

Corrected by 32011L0016R(05)

Modified by 32014L0107

Modified by 32015L2376



Modified by 32016L0881  
Modified by 32016L2258  
Modified by 32018L0822  
Modified by 32020L0876  
Modified by 32021L0514  
Modified by 32023L2226  
Consolidated text 02011L0016-20240101

### **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

### **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, 31/05/1999, 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)

Modified by 32013D0478

Modified by 32015D0512

Modified by 32015D2418

Consolidated text 01999D0352-20160101

### **32021D0942**



Commission Implementing Decision (EU) 2021/942 of 10 June 2021 laying down rules for the application of Council Directive 2006/112/EC as regards the establishment of the list of third countries with which the Union has concluded an agreement on mutual assistance similar in scope to Council Directive 2010/24/EU and Council Regulation (EU) No 904/2010 (OJ L 205, 11/06/2021, p. 80–81)

### **32023R2693**

Commission Implementing Regulation (EU) 2023/2693 of 30 November 2023 determining that the information to be automatically exchanged pursuant to the agreement signed by the competent authorities of New Zealand and certain Member States is equivalent to the information specified in certain provisions of Council Directive 2011/16/EU

### **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)

### **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, 16/06/1999, 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)



### **32024R0432**

Commission Implementing Regulation (EU) 2024/432 of 2 February 2024 determining that the information to be automatically exchanged pursuant to the agreement signed by the competent authorities of Canada and certain Member States is equivalent to the information specified in certain provisions of Council Directive 2011/16/EU

### **32021R0847**

Regulation (EU) 2021/847 of the European Parliament and of the Council of 20 May 2021 establishing the 'Fiscalis' programme for cooperation in the field of taxation and repealing Regulation (EU) No 1286/2013

(OJ L 188, 28/05/2021, p. 1–17)

Completed by 32022R2300

### **32024D0767**

Council Decision (EU) 2024/767 of 20 February 2024 on the signing, on behalf of the Union, of the Agreement between the European Union and the Kingdom of Norway amending 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

### **32023R2389**

Commission Implementing Regulation (EU) 2023/2389 of 29 September 2023 determining that the information to be automatically exchanged pursuant to the agreement to be concluded between the competent authorities of Finland and the United Kingdom is equivalent to the information specified in certain provisions of Council Directive 2011/16/EU

### **32022R2300**

Commission Delegated Regulation (EU) 2022/2300 of 30 August 2022 supplementing Regulation (EU) 2021/847 of the European Parliament and of the Council with provisions on the establishment of a monitoring and evaluation framework for the Fiscalis programme for cooperation in the field of taxation

(OJ L 305, 25/11/2022, p. 1–4)

### **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, 16/06/1999, 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)



### **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, 10/08/2018, p. 2–6)

### **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, 18/03/2019, p. 67–99)

### **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, 01/08/2018, p. 1–2)

### **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, 07/04/2004, p. 84–86)

### **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, 19/08/2016, 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, 14/02/1975, 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)

### **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)

### **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, 31/05/1999, 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

### **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, 02/02/2016, p. 67–68)

### **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)

### **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)

Modified by 32016R1963

Modified by 32018R0099

Modified by 32019R0532

Modified by 32022R1467

Consolidated text 02015R2378-20230101

### **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)



### **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, 26/06/2013, p. 9–33)

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

Modified by 32015R0272

Modified by 32018R0504

Modified by 32019R2221

Modified by 32022R2449

Consolidated text 02013R0612-20230213

### **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)

### **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)

### **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, 08/05/2012, p. 1–15)

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

Corrected by 32012R0389R(01)

Corrected by 32012R0389R(02)

Modified by 32013R0517

Modified by 32020R0261

Modified by 32021R0774

Modified by 32023R0246

Consolidated text 02012R0389-20230213

### **32021R0369**

Commission Implementing Regulation (EU) 2021/369 of 1 March 2021 establishing the technical specifications and procedures required for the system of interconnection of central registers referred to in Directive (EU) 2015/849 of the European Parliament and of the Council (Text with EEA relevance)

(OJ L 71, 02/03/2021, p. 11–17)

### **32023R0823**



Commission Implementing Regulation (EU) 2023/823 of 13 April 2023 laying down detailed rules for implementing certain provisions of Council Directive 2011/16/EU as regards the assessment and determination of equivalence of information in an agreement between the competent authorities of a Member State and a non-Union jurisdiction  
(OJ L 103, 18/04/2023, p. 1–4)

### **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)

### **32022D1311**

Council Decision (EU) 2022/1311 of 17 June 2022 authorising the opening of negotiations with the Kingdom of Norway to amend 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 198, 27/07/2022, p. 14–15)

### **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, 14/05/2019, p. 4–10)

### **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)

### **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, 11/01/2014, p. 13–15)

### **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, 01/08/2018, p. 3–22)

### **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)

**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)

**31994Y1020(01)**

Council conclusions of 11 July 1994 concerning the fight against fraud

(OJ C 292, 20/10/1994, p. 1–2)