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TAXATION**EN**

09.10 General

09.10 General**31993D0454**

93/454/EEC, Euratom: Commission Decision of 22 July 1993 defining taxes linked to production and imports for the purpose of the implementation of Article 1 of Council Directive 89/130/EEC, Euratom on the harmonization of the compilation of gross national product at market prices
(OJ L 213, 24.8.1993, p. 18–19)

31993D0570

93/570/EEC, Euratom: Commission Decision of 4 October 1993 defining the distinction between 'other taxes linked to production' and 'intermediate consumption' for the purpose of the implementation of Article 1 of Council Directive 89/130/EEC, Euratom on the harmonization of the compilation of gross national product at market prices
(OJ L 276, 9.11.1993, p. 13–14)

31994D0168

94/168/EC, Euratom: Commission Decision of 22 February 1994 on measures to be taken for the implementation of Council Directive 89/130/EEC, Euratom on the harmonization of the compilation of gross national product at market prices
(OJ L 77, 19.3.1994, p. 51–58)

31998Y0106(01)

Conclusions of the ECOFIN Council Meeting on 1 December 1997 concerning taxation policy - Resolution of the Council and the Representatives of the Governments of the Member States, meeting within the Council of 1 December 1997 on a code of conduct for business taxation - Taxation of saving
(OJ C 2, 6.1.1998, p. 1–6)

31998Y0401(01)

Council Conclusions of 9 March 1998 concerning the establishment of the Code of Conduct Group (business taxation)
(OJ C 99, 1.4.1998, p. 1–2)

32007D1482

Decision No 1482/2007/EC of the European Parliament and of the Council of 11 December 2007 establishing a Community programme to improve the operation of taxation systems in the internal market (Fiscalis 2013) and repealing Decision No 2235/2002/EC
(OJ L 330, 15.12.2007, p. 1–7)

41998X0106

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

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)

09.20 Direct taxation**09.20.10 Income tax****31994H0079**

94/79/EC: Commission Recommendation of 21 December 1993 on the taxation of certain items of income received by non-residents in a Member State other than that in which they are resident (OJ L 39, 10.2.1994, p. 22–28)

09.20.20 Corporation tax**31990L0434**

Council Directive 90/434/EEC of 23 July 1990 on the common system of taxation applicable to mergers, divisions, transfers of assets and exchanges of shares concerning companies of different Member States

(OJ L 225, 20.8.1990, p. 1–5)

Amended by 11994N

Amended by 12003T

Consolidated text 01990L0434-20040501

Amended by 32005L0019

Consolidated text 01990L0434-20050324

Amended by 32006L0098

31990L0435

Council Directive 90/435/EEC of 23 July 1990 on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States

(OJ L 225, 20.8.1990, p. 6–9)

Amended by 11994N

Derogation in 12003T

Amended by 12003T

Amended by 32003L0123

Consolidated text 01990L0435-20040202

Amended by 32006L0098

Consolidated text 01990L0435-20070101

31994H0390

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

(OJ L 177, 9.7.1994, p. 1–19)

41996A0331(01)

Convention on the accession of the Republic of Austria, the Republic of Finland and the Kingdom of Sweden to the Convention on the elimination of double taxation in connection with the adjustment of profits of associated enterprises - Minutes of the signing

(OJ C 26, 31.1.1996, p. 1–33)

42005A0630(02)

/* Not available in English */

(OJ C 160, 30.6.2005, p. 28–31)

See 42005A0630(01)

42006X0728(02)

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

(OJ C 176, 28.7.2006, p. 8–12)

TAXATION**EN**

09.20 Direct taxation

09.20.30 Elimination of double taxation**22004A1204(01)**

Agreement between the European Community and the Principality of Andorra providing for measures equivalent to those laid down in Council Directive 2003/48/EC on taxation of savings income in the form of interest payments - Memorandum of Understanding (OJ L 359, 4.12.2004, p. 33–45)

See 32004D0828

Adopted by 32005D0356

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)

Adopted by 32004D0897

Adopted by 32005D0353

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 385R, 29.12.2004, p. 30–49)

Adopted by 32004D0911

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)

Adopted by 32004D0912

22005A0121(01)

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

(OJ L 19, 21.1.2005, p. 55–69)

Adopted by 32005D0035

Adopted by 32005D0347

32003L0048

Council Directive 2003/48/EC of 3 June 2003 on taxation of savings income in the form of interest payments

(OJ L 157, 26.6.2003, p. 38–48)

Amended by 32004D0587

Consolidated text 02003L0048-20040804

Amended by 32004L0066

Amended by 32006L0098

Consolidated text 02003L0048-20070101

32003L0049

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

(OJ L 157, 26.6.2003, p. 49–54)

Amended by 32004L0066

Amended by 32004L0076

Amended by 32006L0098

Consolidated text 02003L0049-20040501

Consolidated text 02003L0049-20070101

41996A0331(01)

Convention on the accession of the Republic of Austria, the Republic of Finland and the Kingdom of Sweden to the Convention on the elimination of double taxation in connection with the adjustment of profits of associated enterprises - Minutes of the signing

(OJ C 26, 31.1.1996, p. 1–33)

42005A0630(02)

/* Not available in English */

(OJ C 160, 30.6.2005, p. 28–31)

See 42005A0630(01)

42006X0728(02)

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

(OJ C 176, 28.7.2006, p. 8–12)

09.30 Indirect taxation

31998D0532

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

(OJ L 247, 5.9.1998, p. 9–10)

32000D0256

2000/256/EC: Council Decision of 20 March 2000 authorising the Kingdom of the Netherlands to apply a measure derogating from Article 11 of the Sixth Directive (77/388/EEC) on the harmonisation of the laws of Member States relating to turnover taxes

(OJ L 79, 30.3.2000, p. 36–37)

Amended by 32005D0257

Applic. extended by 32005D0257

Consolidated text 02000D0256-20050101

32002D0546

2002/546/EC: Council Decision of 20 June 2002 on the AIEM tax applicable in the Canary Islands

(OJ L 179, 9.7.2002, p. 22–27)

32005D0259

2005/259/: Council Decision of 14 March 2005 authorising the Republic of Cyprus to apply a measure derogating from Article 11 of the Sixth Directive 77/388/EEC on the harmonisation of the laws of the Member States relating to turnover taxes

(OJ L 78, 24.3.2005, p. 48–49)

32005D0767

2005/767/EC: Council Decision of 24 October 2005 authorising France to apply differentiated levels of taxation to motor fuels in accordance with Article 19 of Directive 2003/96/EC

(OJ L 290, 4.11.2005, p. 25–26)

09.30.10 Turnover tax/VAT

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, 18.5.1968, p. 14–16) (SEI-1968(I), p. 114)

Amended by 11979H

31969L0463

Third Council Directive 69/463/EEC of 9 December 1969 on the harmonisation of legislation of Member States concerning turnover taxes - introduction of value added tax in Member States

(OJ L 320, 20.12.1969, p. 34–35) (SEI-1969(II), p. 551)

31969Y1223(01)

Council Resolution of 9 December 1969

(OJ C 163, 23.12.1969, p. 1–1) (SE II VIX, p. 34)

31971L0401

/* Fourth Council Directive 71/401/EEC of 20 December 1971 on the harmonization of the laws of the Member States relating to turnover taxes - Introduction of value added tax in Italy */

(OJ L 283, 24.12.1971, p. 41–42)

Amended by 31972L0250

31972L0250

Cinquième directive 72/250/CEE du Conseil, du 4 juillet 1972, en matière d'harmonisation des législations des États membres relatives aux taxes sur le chiffre d'affaires. Introduction de la taxe à la valeur ajoutée en Italie /* Not available in English */

(OJ L 162, 18.7.1972, p. 18–19)

31977L0799

Council Directive 77/799/EEC of 19 December 1977 concerning mutual assistance by the competent authorities of the Member States in the field of direct taxation

(OJ L 336, 27.12.1977, p. 15–20)

Amended by 11979H

Consolidated text 01977L0799-19810101

Amended by 31979L1070

Consolidated text 01977L0799-19791207

Completed by 11985I

Consolidated text 01977L0799-19860101

Amended by 31992L0012

Consolidated text 01977L0799-19920306

Amended by 11994N

Consolidated text 01977L0799-19950101

Amended by 12003T

Amended by 32003L0093

Consolidated text 01977L0799-20031015

Amended by 32004L0056

Consolidated text 01977L0799-20040501

Amended by 32004L0106

Consolidated text 01977L0799-20041224

Amended by 32006L0098

Consolidated text 01977L0799-20070101

TAXATION

EN

09.30 Indirect taxation**31979L1072**

Eighth Council Directive 79/1072/EEC of 6 December 1979 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 the territory of the country (OJ L 331, 27.12.1979, p. 11-19)
Completed by 11985I
Amended by 11994N
Amended by 12003T
Amended by 32006L0098
See 32008L0009

31981Y0924(10)

Information from the Commission - Programme for the simplification of value added tax procedures and formalities in intra-Community trade
(OJ C 244, 24.9.1981, p. 4-12)

31983L0181

Council Directive 83/181/EEC of 28 March 1983 determining the scope of Article 14 (1) (d) of Directive 77/388/EEC as regards exemption from value added tax on the final importation of certain goods
(OJ L 105, 23.4.1983, p. 38-58)
Amended by 31985L0346
Consolidated text 01983L0181-19850712
Amended by 31988L0331
Consolidated text 01983L0181-19880621
Amended by 31989L0219
Consolidated text 01983L0181-19890314
Amended by 31991L0680
Amended by 11994N

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)

31983X0007

83/7/EEC: Application of Article 30 of the Sixth Council Directive of 17 May 1977 on value added tax (Authorization of a derogation in the context of a draft Agreement between Italy and Switzerland)
(OJ L 15, 19.1.1983, p. 16-16)

31983X0008

83/8/EEC: Application of Article 30 of the Sixth Council Directive of 17 May 1977 on value added tax (Authorization of a derogation in the context of a draft Convention between Italy and Austria)
(OJ L 15, 19.1.1983, p. 17-17)

31983X0333

83/333/EEC: Application of Article 27 of the Sixth Council Directive of 17 May 1977 on value added tax (Authorization of a derogation under a draft agreement between the Federal Republic of Germany and Luxembourg)
(OJ L 181, 6.7.1983, p. 25-25)

31984X0468

84/468/EEC: Application of Article 27 of the Sixth Council Directive of 17 May 1977 on value added tax (Authorization of a measure derogating from the Directive in the context of a draft agreement between the Federal Republic of Germany and the Netherlands)
(OJ L 264, 5.10.1984, p. 26-26)

31985X0369

85/369/EEC: Application of Article 27 of the Sixth Council Directive of 17 May 1977 on value added tax (Authorization of a derogation requested by the United Kingdom to enable certain types of tax evasion to be prevented)
(OJ L 199, 31.7.1985, p. 60-60)

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, 20.6.1986, p. 27-27)

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)

31986X1219(01)

Application of Article 27 of the Sixth Council Directive of 17 May 1977 on value added tax (Authorization of a derogation requested by the Government of the United Kingdom)
(OJ L 359, 19.12.1986, p. 59-59)

31989D0487

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

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, 16.8.1989, p. 22-23)

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)

31990D0640

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

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)
Consolidated text 01991L0680-19911223

31992D0614

92/614/EEC: Council Decision of 21 December 1992 authorizing the Federal Republic of Germany to apply a particular measure in accordance with Article 22 (12) (b) of Directive 77/388/EEC
(OJ L 408, 31.12.1992, p. 10–10)

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)

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)

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)

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)

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)

31992D0620

92/620/EEC: Council Decision of 21 December 1992 authorizing the Kingdom of the Netherlands 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. 16–16)

31992D0621

92/621/EEC: Council Decision of 21 December 1992 authorizing the United Kingdom to apply a particular measure in accordance with Article 22 (12) (b) of Directive 77/388/EEC
(OJ L 408, 31.12.1992, p. 17–17)

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, 20.2.1993, p. 42–43)

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, 20.2.1993, p. 44–45)

31993D0609

93/609/EC: Council Decision of 22 November 1993 authorizing the United Kingdom to apply a particular measure in accordance with Article 22 (12) (a) of the Sixth Directive 77/388/EEC on the harmonization of the laws of the Member States relating to turnover taxes
(OJ L 292, 26.11.1993, p. 51–51)

31994L0004

Council Directive 94/4/EC of 14 February 1994 amending Directives 69/169/EEC and 77/388/EEC and increasing the level of allowances for travellers from third countries and the limits on tax-free purchases in intra-Community travel
(OJ L 60, 3.3.1994, p. 14–15)
Amended by 31994L0075
Consolidated text 01994L0004-19950101
Amended by 31998L0094
Consolidated text 01994L0004-19980101

31995D0114

95/114/EC: Council Decision of 30 March 1995 authorizing the Federal Republic of Germany and the Grand Duchy of Luxembourg to apply a measure derogating from Article 3 of the Sixth Directive 77/388/EEC on the harmonization of the laws of the Member States relating to turnover taxes
(OJ L 80, 8.4.1995, p. 46–46)

31995D0115

95/115/EC: Council Decision of 30 March 1995 authorizing the Federal Republic of Germany to conclude with the Republic of Poland an agreement containing measures derogating from Articles 2 and 3 of the Sixth Directive 77/388/EEC on the harmonization of the laws of the Member States relating to turnover taxes
(OJ L 80, 8.4.1995, p. 47–47)

TAXATION**EN****09.30 Indirect taxation****31995D0252**

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

31995D0435

95/435/EC: Council Decision of 23 October 1995 authorizing the Federal Republic of Germany to conclude an agreement with the Republic of Poland containing measures derogating from Articles 2 and 3 of the Sixth Directive 77/388/EEC on the harmonization of the laws of the Member States relating to turnover taxes
(OJ L 257, 27.10.1995, p. 34–35)

31996D0402

96/402/EC: Council Decision of 25 June 1996 authorizing the Federal Republic of Germany to conclude an agreement with the Republic of Poland containing measures derogating from Articles 2 and 3 of Council Directive 77/388/EEC on the harmonization of the laws of the Member States relating to turnover taxes
(OJ L 165, 4.7.1996, p. 35–36)

31997D0188

97/188/EC: Council Decision of 17 March 1997 authorizing the Federal Republic of Germany to conclude with the Czech Republic two agreements containing measures derogating from Articles 2 and 3 of the Sixth Directive 77/388/EEC on the harmonization of the laws of the Member States relating to turnover taxes
(OJ L 80, 21.3.1997, p. 18–19)

31997D0189

97/189/EC: Council Decision of 17 March 1997 authorizing the Federal Republic of Germany and the French Republic to apply a measure derogating from Article 3 of the Sixth Directive 77/388/EEC on the harmonization of the laws of the Member States relating to turnover taxes
(OJ L 80, 21.3.1997, p. 20–20)

31997D0511

97/511/EC: Council Decision of 24 July 1997 authorizing the Federal Republic of Germany to conclude with the Czech Republic an Agreement containing measures derogating from Articles 2 and 3 of the Sixth Directive (77/388/EEC) on the harmonization of the laws of the Member States relating to turnover taxes
(OJ L 214, 6.8.1997, p. 39–40)

31998D0161

98/161/EC: Council Decision of 16 February 1998 authorising the Kingdom of the Netherlands to apply a measure derogating from Articles 2 and 28a(1) of the Sixth Council Directive 77/388/EEC on the harmonisation of the laws of the Member States relating to turnover taxes
(OJ L 53, 24.2.1998, p. 19–20)
Amended by 32000D0435
Consolidated text 01998D0161-20040101
Amended by 32006D0126
Consolidated text 01998D0161-20060101

31998D0527

98/527/EC, Euratom: Commission Decision of 24 July 1998 on the treatment for national accounts purposes of VAT fraud (the discrepancies between theoretical VAT receipts and actual VAT receipts) (notified under document number C(1998) 2202) (Text with EEA relevance)
(OJ L 234, 21.8.1998, p. 39–42)

31998Y1120(01)

Special Report No 9/98 concerning the protection of the financial interests of the European Union in the field of VAT on intra-Community trade together with the Commission's replies (Submitted pursuant to Article 188c(4)(2) of the EC Treaty)
(OJ C 356, 20.11.1998, p. 1–17)

31999D0200

1999/200/EC: Commission Decision of 26 February 1999 concerning the intention of the Hellenic Republic to apply a reduced rate of VAT to supplies of natural gas and electricity in accordance with Article 12(3)(b) of Council Directive 77/388/EEC (notified under document number C(1999) 477) (Only the Greek text is authentic)
(OJ L 69, 16.3.1999, p. 40–40)

31999D0622

1999/622/EC, Euratom: Commission Decision of 8 September 1999 on the treatment of repayments of VAT to non-taxable units and to taxable units for their exempt activities, for the purpose of implementing Council Directive 89/130/EEC, Euratom on the harmonisation of the compilation of gross national product at market prices (notified under document number C(1999) 2533) (Text with EEA relevance)
(OJ L 245, 17.9.1999, p. 51–51)

32000D0091

2000/91/EC: Council Decision of 24 January 2000 authorising the Kingdom of Denmark and the Kingdom of Sweden to apply a measure derogating from Article 17 of the Sixth Council Directive (77/388/EEC) on the harmonisation of the laws of the Member States relating to turnover taxes
(OJ L 28, 3.2.2000, p. 38–39)
Consolidated text 02000D0091-20030101
Derogation in 32007D0132
Amended by 32007D0132
Consolidated text 02000D0091-20070101

32000D0746

2000/746/EC: Council Decision of 27 November 2000 authorising the French Republic to apply a measure derogating from Article 11 of the sixth Directive (77/388/EEC) relating to the common system of value added tax
(OJ L 302, 1.12.2000, p. 61–62)
Amended by 32004D0856
Applic. extended by 32004D0856
Consolidated text 02000D0746-20041216

32001D0741

2001/741/EC: Council Decision of 16 October 2001 authorising the Federal Republic of Germany to conclude with the Republic of Poland an agreement containing measures derogating from Articles 2 and 3 of the Sixth Directive 77/388/EEC on the harmonisation of the laws of the Member States relating to turnover taxes (OJ L 278, 23.10.2001, p. 28–29)

32001D0742

2001/742/EC: Council Decision of 16 October 2001 authorising the Federal Republic of Germany to conclude with the Czech Republic an agreement containing measures derogating from Articles 2 and 3 of the Sixth Directive 77/388/EEC on the harmonisation of the laws of the Member States relating to turnover taxes (OJ L 278, 23.10.2001, p. 30–31)

32001D0865

2001/865/EC: Council Decision of 6 November 2001 authorising the Kingdom of Spain to apply a measure derogating from Article 11 of the sixth Directive 77/388/EEC on the harmonisation of the laws of Member States relating to turnover taxes (OJ L 323, 7.12.2001, p. 24–25)
Amended by 32004D0854
Applic. extended by 32004D0854
Consolidated text 02001D0865-20041210

32002D0888

2002/888/EC: Council Decision of 5 November 2002 authorising Germany and France to apply a measure derogating from Article 3 of Directive 77/388/EEC on the harmonisation of the laws of the Member States relating to turnover taxes (OJ L 311, 14.11.2002, p. 13–14)

32003D0544

2003/544/EC: Council Decision of 15 July 2003 authorising Germany to conclude an agreement with Switzerland that includes provisions derogating from Articles 2 and 3 of Directive 77/388/EEC on the harmonisation of the laws of the Member States relating to turnover taxes (OJ L 186, 25.7.2003, p. 36–37)

32003D0633

2003/633/EC: Commission Decision of 27 August 2003 concerning a request by Portugal to apply a reduced rate of VAT to the supply of natural gas (notified under document number C(2003) 3086) (OJ L 220, 3.9.2003, p. 7–7)

32003R1798

Council Regulation (EC) No 1798/2003 of 7 October 2003 on administrative cooperation in the field of value added tax and repealing Regulation (EEC) No 218/92 (OJ L 264, 15.10.2003, p. 1–11)
Amended by 32006R1791
Amended by 32008R0143

32004D0228

2004/228/EC: Council Decision of 26 February 2004 authorising Spain to apply a measure derogating from Article 21 of the Sixth Council Directive 77/388/EEC on the harmonisation of the laws of the Member States relating to turnover taxes (OJ L 70, 9.3.2004, p. 37–38)
Amended by 32006D0126
Consolidated text 02004D0228-20060101

32004D0295

2004/295/EC: Council Decision of 22 March 2004 authorising Italy to apply a measure derogating from Article 21 of the Sixth Council Directive (77/388/EEC) of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes (OJ L 97, 1.4.2004, p. 63–64)
Amended by 32006D0126
Consolidated text 02004D0295-20060101

32004D0673

2004/673/EC: Commission Decision of 26 August 2004 concerning a request from the Republic of Malta to apply a reduced rate of VAT to the supply of electricity (notified under document number C(2004) 3240) (OJ L 307, 5.10.2004, p. 7–7)

32004D0817

2004/817/EC: Council Decision of 19 November 2004 authorising Germany to apply a measure derogating from Article 17 of the Sixth Directive 77/388/EEC on the harmonisation of the laws of the Member States relating to turnover taxes (OJ L 357, 2.12.2004, p. 33–33)

32004D0853

2004/853/EC: Council Decision of 7 December 2004 authorising the French Republic and the Italian Republic to apply a measure derogating from Article 3(1) of the Sixth Council Directive (77/388/EEC) on the harmonisation of the laws of the Member States relating to turnover taxes (OJ L 369, 16.12.2004, p. 58–59)

32004D0866

2004/866/EC: Council Decision of 13 December 2004 authorising the Republic of Austria to apply a measure derogating from Article 17 of the Sixth Directive (77/388/EEC) on the harmonisation of the laws of the Member States relating to turnover taxes (OJ L 371, 18.12.2004, p. 47–47)

32004R1925

Commission Regulation (EC) No 1925/2004 of 29 October 2004 laying down detailed rules for implementing certain provisions of Council Regulation (EC) No 1798/2003 concerning administrative cooperation in the field of value-added tax (OJ L 331, 5.11.2004, p. 13–18)
Consolidated text 02004R1925-20070101

32004R2073

Council Regulation (EC) No 2073/2004 of 16 November 2004 on administrative cooperation in the field of excise duties (OJ L 359, 4.12.2004, p. 1–10)

TAXATION**EN****09.30 Indirect taxation****32005D0568**

2005/568/: Commission Decision of 11 July 2005 concerning a request from the Republic of Hungary to apply a reduced rate of VAT to the supply of natural gas (notified under document number C(2005) 2514)
(OJ L 190, 22.7.2005, p. 28–28)

32005D0713

2005/713/EC: Council Decision of 11 October 2005 authorising the Federal Republic of Germany and the Kingdom of the Netherlands to apply a measure derogating from Article 3 of the Sixth Directive 77/388/EEC on the harmonisation of the laws of the Member States relating to turnover taxes
(OJ L 271, 15.10.2005, p. 39–40)

32005D0817

2005/817/EC,Euratom: Commission Decision of 21 November 2005 authorising the Republic of Latvia to use certain approximate estimates for the calculation of the VAT own resources base (notified under document number C(2005) 4424)
(OJ L 305, 24.11.2005, p. 38–38)

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)

32005D0910

2005/910/EC: Council Decision of 12 December 2005 authorising the Federal Republic of Germany to conclude an agreement with the Swiss Confederation that includes provisions derogating from Articles 2(2) and 3 of the Sixth Directive 77/388/EEC on the harmonisation of the laws of the Member States relating to turnover taxes
(OJ L 331, 17.12.2005, p. 28–29)

32005D0911

2005/911/EC: Council Decision of 12 December 2005 authorising the Federal Republic of Germany to conclude an agreement with the Swiss Confederation that includes provisions derogating from Articles 2(2) and 3 of the Sixth Directive 77/388/EEC on the harmonisation of the laws of the Member States relating to turnover taxes
(OJ L 331, 17.12.2005, p. 30–31)

32005R1777

Council Regulation (EC) No 1777/2005 of 17 October 2005 laying down implementing measures for Directive 77/388/EEC on the common system of value added tax
(OJ L 288, 29.10.2005, p. 1–9)

32006D0042

2006/42/EC: Council Decision of 24 January 2006 authorising Latvia to extend the application of a measure derogating from Article 21 of the Sixth Council Directive 77/388/EEC on the harmonisation of the laws of the Member States relating to turnover taxes
(OJ L 25, 28.1.2006, p. 31–31)

32006D0181

2006/181/EC: Council Decision of 27 February 2006 authorising the Kingdom of the Netherlands to apply a measure derogating from Article 11 of the Sixth Directive 77/388/EEC on the harmonisation of the laws of the Member States relating to turnover taxes
(OJ L 65, 7.3.2006, p. 45–46)

32006D0387

2006/387/EC: Council Decision of 15 May 2006 authorising the Kingdom of Spain to apply a measure derogating from Article 11 and Article 28e of the Sixth Directive 77/388/EEC on the harmonisation of the laws of the Member States relating to turnover taxes
(OJ L 150, 3.6.2006, p. 11–12)

32006D0388

2006/388/EC: Council Decision of 15 May 2006 authorising the Republic of Lithuania to apply a measure derogating from Article 21 of the Sixth Directive 77/388/EEC on the harmonisation of the laws of the Member States relating to turnover taxes
(OJ L 150, 3.6.2006, p. 13–14)

32006D0389

2006/389/EC: Council Decision of 15 May 2006 authorising the Republic of Lithuania to apply a measure derogating from Article 11 and Article 28e of the Sixth Directive 77/388/EEC on the harmonisation of the laws of the Member States relating to turnover taxes
(OJ L 150, 3.6.2006, p. 15–16)

32006D0637

2006/637/EC: Commission Decision of 13 September 2006 concerning a request from the Republic of Lithuania to apply a reduced rate of VAT to the supply of district heating (notified under document number C(2006) 4049)
(OJ L 261, 22.9.2006, p. 35–35)

32006D0659

2006/659/EC: Council Decision of 25 September 2006 authorising the United Kingdom to introduce a special measure derogating from Articles 5(6) and 11(A)(1)(b) of Directive 77/388/EEC on the harmonisation of the laws of the Member States relating to turnover taxes
(OJ L 272, 3.10.2006, p. 15–16)

32006D0774

2006/774/EC: Council Decision of 7 November 2006 authorising certain Member States to apply a reduced rate of VAT to certain labour-intensive services in accordance with the procedure provided for in Article 28(6) of Directive 77/388/EEC
(OJ L 314, 15.11.2006, p. 28–32)

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)
Amended by 32006L0138
Consolidated text 02006L0112-20070101
Derogation in 32007D0133
Derogation in 32007D0250

Derogation in 32007D0441
 Derogation in 32007D0485
 Derogation in 32007D0740
 Derogation in 32007D0884
 Amended by 32007L0075
 Derogation in 32008D0084
 Amended by 32008L0008

32008L0009

Council Directive 2008/9/EC of 12 February 2008 laying down detailed rules for the refund of value added tax, provided for in Directive 2006/112/EC, to taxable persons not established in the Member State of refund but established in another Member State (OJ L 44, 20.2.2008, p. 23–28)

32007D0050

2007/50/EC: Council Decision of 30 January 2007 authorising Romania to apply a reduced rate of VAT to certain labour-intensive services referred to in Article 106 of Directive 2006/112/EC (OJ L 22, 31.1.2007, p. 14–15)

32007D0068

Commission Decision of 18 December 2006 concerning a request from the Republic of Latvia to apply a reduced rate of VAT to the supply of district heating, natural gas and electricity to households (notified under document number C(2006) 6592) (OJ L 32, 6.2.2007, p. 18–18)

32007D0313

2007/313/EC: Commission Decision of 30 April 2007 concerning a request from the Republic of Italy to apply a reduced rate of VAT to the supply of electricity for the operation of facilities used for the irrigation, lifting and drainage of waters (notified under document number C(2007) 1823) (OJ L 118, 8.5.2007, p. 18–18)

32007D0441

2007/441/EC: Council Decision of 18 June 2007 authorising the Italian Republic to apply measures derogating from Articles 26(1)(a) and 168 of Directive 2006/112/EC on the common system of value added tax (OJ L 165, 27.6.2007, p. 33–34)

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, 12.7.2007, p. 29–30)

32007D0740

2007/740/EC: Council Decision of 13 November 2007 authorising the Kingdom of the Netherlands to apply a measure derogating from Article 193 of Directive 2006/112/EC on the common system of value added tax (OJ L 300, 17.11.2007, p. 71–72)

32008D0084

2008/84/EC: Council Decision of 22 January 2008 authorising the Federal Republic of Germany and the Republic of Poland to apply measures derogating from Article 5 of Council Directive 2006/112/EC on the common system of value added tax (OJ L 27, 31.1.2008, p. 17–19)

TAXATION**EN****09.30 Indirect taxation****09.30.20 Excise duties****31970Y0428(01)**

Council Resolution of 21 April 1970 on taxes, other than turnover taxes, on the consumption of manufactured tobacco (OJ C 50, 28.4.1970, p. 1–1) (SE II VIX, p. 35)

31992L0012

Council Directive 92/12/EEC of 25 February 1992 on the general arrangements for products subject to excise duty and on the holding, movement and monitoring of such products

(OJ L 76, 23.3.1992, p. 1–13)

Amended by 31992L0108

Amended by 31994L0074

Amended by 31996L0099

Amended by 32000L0044

Consolidated text 01992L0012-20000701

Amended by 32000L0047

Consolidated text 01992L0012-20000801

Amended by 12003T

Amended by 32003R0807

Consolidated text 01992L0012-20030605

Amended by 32004L0106

Consolidated text 01992L0012-20041224

31992L0079

Council Directive 92/79/EEC of 19 October 1992 on the approximation of taxes on cigarettes

(OJ L 316, 31.10.1992, p. 8–9)

Derogation in 11994N

Amended by 31999L0081

Consolidated text 01992L0079-19990101

Amended by 32002L0010

Consolidated text 01992L0079-20020308

Derogation in 12003T

Amended by 32003L0117

Derogation in 12005S

31992L0080

Council Directive 92/80/EEC of 19 October 1992 on the approximation of taxes on manufactured tobacco other than cigarettes

(OJ L 316, 31.10.1992, p. 10–11)

Amended by 31999L0081

Amended by 32002L0010

Consolidated text 01992L0080-20020308

Derogation in 12003T

Amended by 32003L0117

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)

Derogation in 11994N

Amended by 12003T

Amended by 12005S

Consolidated text 01992L0083-20070101

31992L0084

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

(OJ L 316, 31.10.1992, p. 29–31)

31992R2719

Commission Regulation (EEC) No 2719/92 of 11 September 1992 on the accompanying administrative document for the movement under duty-suspension arrangements of products subject to excise duty

(OJ L 276, 19.9.1992, p. 1–10)

Amended by 31993R2225

Amended by 12003T

Consolidated text 01992R2719-20070101

31992R3649

Commission Regulation (EEC) No 3649/92 of 17 December 1992 on a simplified accompanying document for the intra-Community movement of products subject to excise duty which have been released for consumption in the Member State of dispatch

(OJ L 369, 18.12.1992, p. 17–24)

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)

Amended by 31995R2546

Amended by 31998R2559

Amended by 32004R2205

Consolidated text 01993R3199-20041222

Amended by 32005R1309

Consolidated text 01993R3199-20050814

Amended by 32005R2023

Consolidated text 01993R3199-20051216

Amended by 32008R0067

Consolidated text 01993R3199-20080129

31995L0059

Council Directive 95/59/EC of 27 November 1995 on taxes other than turnover taxes which affect the consumption of manufactured tobacco

(OJ L 291, 6.12.1995, p. 40–45)

Amended by 31999L0081

Amended by 32002L0010

31995L0060

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

(OJ L 291, 6.12.1995, p. 46–47)

31996R0031

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

(OJ L 8, 11.1.1996, p. 11–15)

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)
(O) C 356, 22.11.1997, p. 3–6)

32000H0789

2000/789/EC: Commission Recommendation of 29 November 2000 setting out guidelines for the authorisation of warehouse-keepers under Council Directive 92/12/EEC in relation to products subject to excise duty (notified under document number C(2000) 3355)
(O) L 314, 14.12.2000, p. 29–31)

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
(O) L 84, 23.3.2001, p. 23–29)

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
(O) L 84, 23.3.2001, p. 33–33)

32001D0574

2001/574/EC: Commission Decision of 13 July 2001 establishing a common fiscal marker for gas oils and kerosene (notified under document number C(2001) 1728)
(O) L 203, 28.7.2001, p. 20–21)
Amended by 32002D0269
Consolidated text 02001D0574-20020410
Amended by 32003D0900
Consolidated text 02001D0574-20031223
See 32006D0428

32002D0167

2002/167/EC: Council Decision of 18 February 2002 authorising Portugal to apply a reduced rate of excise duty in the autonomous region of Madeira on locally produced and consumed rum and liqueurs and in the autonomous region of the Azores on locally produced and consumed liqueurs and eaux-de-vie
(O) L 55, 26.2.2002, p. 36–37)

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
(O) L 131, 16.5.2002, p. 12–13)

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
(O) L 131, 16.5.2002, p. 14–14)

32002D0363

2002/363/EC: Council Decision of 3 May 2002 on the granting of aid by the French Government for road transport undertakings
(O) L 131, 16.5.2002, p. 15–16)

32003D1152

Decision No 1152/2003/EC of the European Parliament and of the Council of 16 June 2003 on computerising the movement and surveillance of excisable products
(O) L 162, 1.7.2003, p. 5–8)

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)
(O) L 283, 31.10.2003, p. 51–70)
Amended by 32004L0074
Amended by 32004L0075
Derogation in 120055

32005D0153

2005/153/EC: Council Decision of 17 February 2005 authorising the United Kingdom to apply an exemption from climate change levy for low-value solid fuel in accordance with Article 19 of Directive 2003/96/EC
(O) L 51, 24.2.2005, p. 17–18)

32005D0231

2005/231/EC: Council Decision of 7 March 2005 authorising Sweden to apply a reduced rate of taxation to electricity consumed by households and service sector companies situated in certain areas in the north of Sweden in accordance with Article 19 of Directive 2003/96/EC
(O) L 72, 18.3.2005, p. 27–28)
Amended by 32006D0503
Applic. extended by 32006D0503
Consolidated text 02005D0231-20060101

32006D0428

2006/428/EC: Commission Decision of 22 June 2006 establishing a common fiscal marker for gas oils and kerosene (notified under document number C(2006) 2383)
(O) L 172, 24.6.2006, p. 15–16)

32007D0659

2007/659/EC: Council Decision of 9 October 2007 authorising France to apply a reduced rate of excise duty on traditional rum produced in its overseas departments and repealing Decision 2002/166/EC
(O) L 270, 13.10.2007, p. 12–14)

32007D0880

2007/880/EC: Council Decision of 20 December 2007 authorising France to apply a reduced rate of taxation to unleaded petrol used as motor fuel and consumed in the Corsican departments in accordance with Article 19 of Directive 2003/96/EC
(O) L 346, 29.12.2007, p. 15–16)

TAXATION**EN****09.30 Indirect taxation****32008D0417**

2008/417/EC: Council Decision of 3 June 2008 authorising Portugal to apply a reduced rate of excise duty on locally produced beer in the autonomous region of Madeira (OJ L 147, 6.6.2008, p. 61–62)

09.30.30 Taxes on capital and transactions in securities**31969L0335**

Council Directive 69/335/EEC of 17 July 1969 concerning indirect taxes on the raising of capital

(OJ L 249, 3.10.1969, p. 25–29) (SEI-1969(II) , p. 412)

Derogation in 11972B

Amended by 11972B

Amended by 31973D0101(01)

Amended by 31974L0553

Amended by 11979H

Completed by 11985I

Amended by 31985L0303

Amended by 11994N

Amended by 12003T

Amended by 32006L0098

See 32008L0007

32008L0007

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

(OJ L 46, 21.2.2008, p. 11–22)

09.30.40 Individual tax exemptions

31969L0169

Council Directive 69/169/EEC of 28 May 1969 on the harmonisation of provisions laid down by Law, Regulation or Administrative Action relating to exemption from turnover tax and excise duty on imports in international travel

(OJ L 133, 4.6.1969, p. 6–8) (SEI-1969(I), p. 232)

Derogation in 11972B

Amended by 31972L0230

Consolidated text 01969L0169-19720614

Derogation in 31977L0082

Derogation in 31978L1032

Amended by 31978L1032

Completed by 31978L1033

Amended by 31978L1033

Derogation in 11979H

Amended by 31982L0443

Consolidated text 01969L0169-19820705

Consolidated text 01969L0169-19840507

Amended by 31985L0348

Consolidated text 01969L0169-19850711

Consolidated text 01969L0169-19870320

Amended by 31988L0664

Consolidated text 01969L0169-19881223

Amended by 31989L0220

Consolidated text 01969L0169-19890314

Amended by 31991L0191

Consolidated text 01969L0169-19910408

Consolidated text 01969L0169-19910701

Amended by 31991L0673

Consolidated text 01969L0169-19911224

Amended by 31991L0680

Amended by 31992L0012

Consolidated text 01969L0169-19930101

Amended by 31994L0004

Consolidated text 01969L0169-19940303

Amended by 32000L0047

Amended by 32005L0093

Consolidated text 01969L0169-20051229

See 32007L0074

Amended by 32007L0074

Consolidated text 01969L0169-20080101

31978L1032

Third Council Directive 78/1032/EEC of 19 December 1978 on the harmonization of provisions laid down by law, regulation or administrative action relating to the rules governing turnover tax and excise duty applicable in international travel

(OJ L 366, 28.12.1978, p. 28–30)

Amended by 31983L0651

Consolidated text 01978L1032-19831223

31983L0182

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

(OJ L 105, 23.4.1983, p. 59–63)

Completed by 11985I

Consolidated text 01983L0182-19860101

Amended by 31991L0680

Amended by 11994N

Consolidated text 01983L0182-19950101

Amended by 12003T

Amended by 32006L0098

Consolidated text 01983L0182-20070101

31983L0183

Council Directive 83/183/EEC of 28 March 1983 on tax exemptions applicable to permanent imports from a Member State of the personal property of individuals

(OJ L 105, 23.4.1983, p. 64–67)

Amended by 31989L0604

Amended by 31991L0680

Amended by 31992L0012

31994L0004

Council Directive 94/4/EC of 14 February 1994 amending Directives 69/169/EEC and 77/388/EEC and increasing the level of allowances for travellers from third countries and the limits on tax-free purchases in intra-Community travel

(OJ L 60, 3.3.1994, p. 14–15)

Amended by 31994L0075

Consolidated text 01994L0004-19950101

Amended by 31998L0094

Consolidated text 01994L0004-19980101

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)

TAXATION**EN**

09.40 Other taxes

09.40 Other taxes**31976H0002**

76/2/EEC: Commission Recommendation of 5 December 1975 to the Member States concerning the taxation of wine
(OJ L 2, 7.1.1976, p. 13–13)

31979H0570

79/570/EEC: Commission Recommendation of 29 May 1979 on the application of inland postal rates to certain mail between Member States
(OJ L 155, 22.6.1979, p. 16–16)

31994H1069

94/1069/EC: Commission Recommendation of 7 December 1994 on the transfer of small and medium-sized enterprises (Text with EEA relevance)
(OJ L 385, 31.12.1994, p. 14–17)

31995R2869

Commission Regulation (EC) No 2869/95 of 13 December 1995 on the fees payable to the Office for Harmonization in the Internal Market (Trade Marks and Designs)
(OJ L 303, 15.12.1995, p. 33–38)
Amended by 32004R0781
Amended by 32005R1042
Amended by 32005R1687

32001D0371

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

32004D0162

2004/162/EC: Council Decision of 10 February 2004 concerning the dock dues in the French overseas departments and extending the period of validity of Decision 89/688/EEC
(OJ L 52, 21.2.2004, p. 64–69)
Amended by 32008D0439

41979D0008

79/8/EEC: Decision of the representatives of the Governments of the Member States of the European Economic Community, meeting within the Council, of 18 December 1978 on the abolition of certain postal charges for customs presentation
(OJ L 6, 10.1.1979, p. 26–26)

09.50 Prevention of tax evasion and avoidance

09.50 Prevention of tax evasion and avoidance**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

(O) C 35, 14.2.1975, p. 1–2)

31977L0799

Council Directive 77/799/EEC of 19 December 1977 concerning mutual assistance by the competent authorities of the Member States in the field of direct taxation

(O) L 336, 27.12.1977, p. 15–20)

Amended by 11979H

Consolidated text 01977L0799-19810101

Amended by 31979L1070

Consolidated text 01977L0799-19791207

Completed by 11985I

Consolidated text 01977L0799-19860101

Amended by 31992L0012

Consolidated text 01977L0799-19920306

Amended by 11994N

Consolidated text 01977L0799-19950101

Amended by 12003T

Amended by 32003L0093

Consolidated text 01977L0799-20031015

Amended by 32004L0056

Consolidated text 01977L0799-20040501

Amended by 32004L0106

Consolidated text 01977L0799-20041224

Amended by 32006L0098

Consolidated text 01977L0799-20070101

31994Y1020(01)

Council conclusions of 11 July 1994 concerning the fight against fraud

(O) J C 292, 20.10.1994, p. 1–2)

31994Y1214(01)

Council Resolution of 6 December 1994 on the legal protection of the financial interests of the Communities

(O) J C 355, 14.12.1994, p. 2–3)

31995R2988

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

(O) J L 312, 23.12.1995, p. 1–4)

Amended by 32007R1233

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

(O) J L 292, 15.11.1996, p. 2–5)

31998D0527

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

(O) J L 234, 21.8.1998, p. 39–42)

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)

(O) J L 136, 31.5.1999, p. 20–22)

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

(O) J L 149, 16.6.1999, p. 36–38)

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)

(O) J L 149, 16.6.1999, p. 57–59)

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)

(O) J L 136, 31.5.1999, p. 15–19)

31999R1073

Regulation (EC) No 1073/1999 of the European Parliament and of the Council of 25 May 1999 concerning investigations conducted by the European Anti-Fraud Office (OLAF)

(O) J L 136, 31.5.1999, p. 1–7)

31999R1074

Council Regulation (Euratom) No 1074/1999 of 25 May 1999 concerning investigations conducted by the European Anti-Fraud Office (OCAF)

(O) J L 136, 31.5.1999, p. 8–14)

32004D0011(01)

2004/525/EC: Decision of the European Central Bank of 3 June 2004 concerning the terms and conditions for European Anti-Fraud Office investigations of the European Central Bank, in relation to the prevention of fraud, corruption and any other illegal activities detrimental to the European Communities' financial interests and amending the Conditions of Employment for Staff of the European Central Bank (ECB/2004/11)

(O) J L 230, 30.6.2004, p. 56–60)

TAXATION**EN****09.50 Prevention of tax evasion and avoidance**

32004D0026(01)

2004/26/: Decision No 26/2004 of the Committee of the Regions of 10 February 2004 relating to the conditions and procedures for internal investigations in relation to the prevention of fraud, corruption and any illegal activity detrimental to the Communities' interests

(OJ L 102, 7.4.2004, p. 84–86)

32004D0804

Decision No 804/2004/EC of the European Parliament and of the Council of 21 April 2004 establishing a Community action programme to promote activities in the field of the protection of the Community's financial interests (Hercule programme)

(OJ L 143, 30.4.2004, p. 9–14)

Amended by 32007D0878

32005L0060

Directive 2005/60/EC of the European Parliament and of the Council of 26 October 2005 on the prevention of the use of the financial system for the purpose of money laundering and terrorist financing (Text with EEA relevance)

(OJ L 309, 25.11.2005, p. 15–36)

Implemented by 32006L0070

Amended by 32007L0064

Consolidated text 02005L0060-20071225

Amended by 32008L0020

Consolidated text 02005L0060-20080320

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)