Council Directive 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 (91/680/EEC)

COUNCIL DIRECTIVE

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

(91/680/EEC)

[F1] *Article 1*

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Textual Amendments

F1 Deleted by Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax.

Article 2

1 The following Directives shall cease to have effect on 31 December 1992 as regards relations between Member States:

— **[**[F2]. . . . .**]**

— Directive 85/362/EEC.

2 The provisions on value added tax laid down in the following Directive shall cease to have effect on 31 December 1992:

— Directive 74/651/EEC[(1)], as last amended by Directive 88/663/EEC[(2)],

— Directive 83/182/EEC[(3)],

— Directive 83/183/EEC[(4)], as amended by Directive 89/604/EEC[(5)].

3 The provisions of Directive 69/169/EEC[(6)] as last amended by Directive 91/191/EEC[(7)] relating to value added tax shall cease to have effect on 31 December 1992 as regards relations between Member States.

Textual Amendments

F2 Deleted by 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).

[F1] *Article 3*

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