This text is meant purely as a documentation tool and has no legal effect. The Union's institutions do not assume any liability for its contents. The authentic versions of the relevant acts, including their preambles, are those published in the Official Journal of the European Union and available in EUR-Lex. Those official texts are directly accessible through the links embedded in this document

►**B**

COUNCIL DIRECTIVE 2006/69/EC

of 24 July 2006

amending Directive 77/388/EEC as regards certain measures to simplify the procedure for charging value added tax and to assist in countering tax evasion or avoidance, and repealing certain Decisions granting derogations

(OJ L 221, 12.8.2006, p. 9)

Amended by:

		Official Journal		
		No	page	date
►**M1**	Council Directive 2006/112/EC of 28 November 2006	L 347	1	11.12.2006

▼B

COUNCIL DIRECTIVE 2006/69/EC

of 24 July 2006

amending Directive 77/388/EEC as regards certain measures to simplify the procedure for charging value added tax and to assist in countering tax evasion or avoidance, and repealing certain Decisions granting derogations

▼M1

———————

▼B

Article 2

Decisions listed in Annex II of this Directive shall be repealed with effect from 1 January 2008.

Article 3

Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with this Directive.

They shall apply the provisions necessary to comply with Article 1(3), as concerns a new Article 11A(7) of Directive 77/388/EEC, and with Article 1(4), as concerns the reference in Article 17(4) points (a) and (b) of Directive 77/388/EEC in the version set out in Article 28f(1) to Article 21(1)(f) of that Directive, from 1 January 2008 at the latest.

When Member States adopt provisions under this Directive, they shall forthwith communicate to the Commission the text of those provisions, which shall contain a reference to this Directive or shall be accompanied by such a reference on the occasion of their official publication. The methods of making such reference shall be laid down by Member States.

Article 4

This Directive shall enter into force on the day following that of its publication in the *Official Journal of the European Union*.

Article 5

This Directive is addressed to the Member States.

▼B

ANNEX I

‘ANNEX M

List of supplies of goods and services as referred to in Article 21(2)(c)(iv)

(a) the supply of ferrous and non ferrous waste, scrap, and used materials including that of semi-finished products resulting from the processing, manufacturing or melting down of ferrous and non-ferrous metals and their alloys;

(b) the supply of ferrous and non-ferrous semi-processed products and certain associated processing services;

(c) the supply of residues and other recyclable materials consisting of ferrous and non-ferrous metals, their alloys, slag, ash, scale and industrial residues containing metals or their alloys and the supply of selection, cutting, fragmenting and pressing services for these products;

(d) the supply of, and certain processing services relating to, ferrous and non-ferrous waste as well as parings, scrap, waste and used and recyclable material consisting of cullet, glass, paper, paperboard and board, rags, bone, leather, imitation leather, parchment, raw hides and skins, tendons and sinews, twine, cordage, rope, cables, rubber and plastic;

(e) the supply of the materials referred to in this annex after processing in the form of cleaning, polishing, selection, cutting, fragmenting, pressing or casting into ingots;

(f) the supply of scrap and waste from the working of base materials.’

▼B

ANNEX II

List of Decisions under Article 27 of Directive 77/388/EEC repealed by this Directive

The Council Decision deemed to have been adopted on 15 April 1984 authorising the United Kingdom to apply a measure derogating from the Sixth Directive with a view to avoiding certain types of fraud or tax evasion on supplies of gold, gold coins and gold scrap between taxable persons by a special tax accounting scheme ([1]).

The Council Decision deemed to have been adopted on 11 April 1987 authorising the United Kingdom to apply a measure derogating from Article 11 of Directive 77/388/EEC ([2]).

Council Decision 88/498/EEC ([3]) authorising the Kingdom of the Netherlands to apply a measure derogating from Article 21(1)(a) of Directive 77/388/EEC.

A Council Decision deemed to have been adopted on 18 February 1997 under the procedure contained in Article 27(4) of Directive 77/388/EEC in its version of 17 May 1977 authorising the Republic of France to apply a measure derogating from Articles 2 and 10 of Directive 77/388/EEC. This decision follows notification of the request to Member States on 18 December 1996.

Council Decision 98/23/EC ([4]) authorising the United Kingdom to extend application of a measure derogating from Article 28e(1) of Directive 77/388/EEC.

Council Decision 2002/439/EC ([5]) authorising Germany to apply a measure derogating from Article 21 of Directive 77/388/EEC.

Council Decision 2002/880/EC ([6]) authorising Austria to apply a measure derogating from Article 21 of Directive 77/388/EEC.

Council Decision 2004/290/EC ([7]) authorising Germany to apply a measure derogating from Article 21 of Directive 77/388/EEC.

Council Decision 2004/736/EC ([8]) authorising the United Kingdom to introduce a special measure derogating from Article 11 of Directive 77/388/EEC.

Council Decision 2004/758/EC ([9]) authorising Austria to apply a measure derogating from Article 21 of Directive 77/388/EEC.

([1]) OJ L 264, 5.10.1984, p. 27.
([2]) OJ L 132, 21.5.1987, p. 22.
([3]) OJ L 269, 29.9.1988, p. 54.
([4]) OJ L 8, 14.1.1998, p. 24. Decision as last amended by Decision 2003/909/EC (OJ L 342, 30.12.2003, p. 49).
([5]) OJ L 151, 11.6.2002, p. 12.
([6]) OJ L 306, 8.11.2002, p. 24.
([7]) OJ L 94, 31.3.2004, p. 59.
([8]) OJ L 325, 28.10.2004, p. 58.
([9]) OJ L 336, 12.11.2004, p. 38.