

Council Directive (EU) 2020/2020 of 7 December 2020 amending Directive 2006/112/EC as regards temporary measures in relation to value added tax applicable to COVID-19 vaccines and in vitro diagnostic medical devices in response to the COVID-19 pandemic

- Article 1 The following Article is inserted in Directive 2006/112/EC: (1)
Member States may take one of the following measures:...
- Article 2 (1) Where Member States decide to apply a reduced rate...
- Article 3 This Directive shall enter into force on the day following...
- Article 4 This Directive is addressed to the Member States.
Signature

Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

- (1) Opinion of 26 November 2020 (not yet published in the Official Journal).
- (2) Opinion of 2 December 2020 (not yet published in the Official Journal).
- (3) Commission Decision (EU) 2020/491 of 3 April 2020 on relief from import duties and VAT exemption on importation granted for goods needed to combat the effects of the COVID-19 outbreak during 2020 ([OJ L 103 I, 3.4.2020, p. 1](#)).
- (4) 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](#)).