THE 2010 VAT DIRECTIVE 
AND THE CASE LAW OF THE COURT OF JUSTICE 
OF THE EUROPEAN UNION

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SUMMARY

Preface by Philip Robinson

References

VAT Directives:


• 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 VAT to taxable persons not established in the territory of the country


• 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

VAT Regulation:


• Proposal for a Council Regulation laying down implementing measures for Directive 2006/112/EC on the common system of value added tax (Recast)

Case law of the Court of Justice of the European Union:

• On the Directive 2006/112/EC

• In respect of the 2nd Directive 67/228/EEC

• In respect of the repealed 6th Directive 77/388/EEC (before the general repeal by Directive VAT 2006/112/EC)

• In respect of the 8th Directive 79/1072/EEC

• In respect of the 13th Directive 86/560/EEC

• Table in alphabetical order

• Table in chronological order

• Table referring to the Articles of Directive 2006/112/EC