

	Акт законодавства ЄС (Директива / Регламент тощо)	Посилання	Статус виконання
	Номер та назва документу, за необхідності - редакція, обов'язково гіперпосилання	Посилання на акт на веб-сайті EUR-lex	(0) не імпл.- 0%, (1) розпочато імпл.- до 20%, (2) деякий рівень імпл.- до 40%, (3) імплементовано частково- до 60%, (4) добрий рівень імпл.- до 80%, (5) значний рівень імпл.- б-ше 80 % (6) повністю імпл. і завершено"-95% і більше (7) "не потребує імплементатії"
09.10 General			
1	Regulation (EU) 2021/847 of the European Parliament and of the Council of 20 May 2021 establishing the 'Fiscalis' programme for cooperation in the field of taxation and repealing Regulation (EU) No 1286/2013	http://data.europa.eu/eli/reg/2021/847/oj	Не потребує імплементатії
2	Commission Delegated Regulation (EU) 2022/2300 of 30 August 2022 supplementing Regulation (EU) 2021/847 of the European Parliament and of the Council with provisions on the establishment of a monitoring and evaluation framework for the Fiscalis programme for cooperation in the field of taxation	http://data.europa.eu/eli/reg_del/2022/2300/oj	Імплементовано повністю
3	Commission Implementing Regulation (EU) 2015/2378 of 15 December 2015 laying down detailed rules for implementing certain provisions of Council Directive 2011/16/EU on administrative cooperation in the field of taxation and repealing Implementing	http://data.europa.eu/eli/reg_impl/2015/2378/oj	Не потребує імплементатії
4	Council Resolution of 8 June 2010 on coordination of the Controlled Foreign Corporation (CFC) and thin capitalisation rules within the European Union		Не потребує імплементатії
5	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	http://data.europa.eu/eli/dec/2001/823/oj	Не потребує імплементатії
6	Council Conclusions of 9 March 1998 concerning the establishment of the Code of Conduct Group (business taxation)		Не потребує імплементатії
7	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		Не потребує імплементатії
8	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	http://data.europa.eu/eli/dec/1994/168/oj	Не потребує імплементатії
09.20.10 Income tax			
10	2012/771/EU: Commission Recommendation of 6 December 2012 regarding measures intended to encourage third countries to apply minimum standards of good governance in tax matters	http://data.europa.eu/eli/reco/2012/771/oj	Не потребує імплементатії
11	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	http://data.europa.eu/eli/reco/1994/79/oj	Не потребує імплементатії
09.20.20 Corporation tax			
13	Council Directive (EU) 2022/2523 of 14 December 2022 on ensuring a global minimum level of taxation for multinational enterprise groups and large-scale domestic groups in the Union	http://data.europa.eu/eli/dir/2022/2523/oj	Не імплементовано
14	Council Directive 2011/96/EU of 30 November 2011 on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States (recast)	http://data.europa.eu/eli/dir/2011/96/oj	Розпочато імплементатію
15	Council Directive 2009/133/EC of 19 October 2009 on the common system of taxation applicable to mergers, divisions, partial divisions, transfers of assets and exchanges of shares concerning companies of different Member States and to the transfer of the registered office of an SE or SCE between Member States (Codified version)	http://data.europa.eu/eli/dir/2009/133/oj	Не імплементовано
16	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		Не імплементовано
18	94/390/EC: Commission Recommendation of 25 May 1994 concerning the taxation of small and medium-sized enterprises (Text with EEA relevance)	http://data.europa.eu/eli/reco/1994/390/oj	Не потребує імплементатії
09.20.30 Elimination of double taxation			
20	Commission Implementing Regulation (EU) 2019/652 of 24 April 2019 laying down standard Rules of Functioning for the Advisory Commission or Alternative Dispute Resolution Commission and a standard form for the communication of information concerning publicity of the final decision in accordance with Council Directive (EU) 2017/1852	http://data.europa.eu/eli/reg_impl/2019/652/oj	Не потребує імплементатії

21	Council Directive (EU) 2017/1852 of 10 October 2017 on tax dispute resolution mechanisms in the European Union	http://data.europa.eu/eli/dir/2017/1852/oj	Не імплементовано
22	Council Decision (EU) 2016/1751 of 20 September 2016 on the conclusion, on behalf of the European Union, of the Amending Protocol to the 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	http://data.europa.eu/eli/dec/2016/1751/oj	Не потребує імплементації
23	Council Decision (EU) 2016/242 of 12 February 2016 on the signing, on behalf of the European Union, of the Amending Protocol to the 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	http://data.europa.eu/eli/dec/2016/242/oj	Не потребує імплементації
24	Council Decision (EU) 2015/2400 of 8 December 2015 on the conclusion, on behalf of the European Union, of the Amending Protocol to the 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	http://data.europa.eu/eli/dec/2015/2400/oj	Не потребує імплементації
25	2012/772/EU: Commission Recommendation of 6 December 2012 on aggressive tax planning	http://data.europa.eu/eli/reco/2012/772/oj	Не потребує імплементації
26	2011/856/EU: Commission Recommendation of 15 December 2011 regarding relief for double taxation of inheritances	http://data.europa.eu/eli/reco/2011/856/oj	Не потребує імплементації
27	Agreement in the form of an Exchange of Letters between the European Community and the Swiss Confederation on certain technical amendments to Annexes I and II to the 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 by reason of the accession of the Republic of Bulgaria and Romania	http://data.europa.eu/eli/exch_let/2009/602/oj	Не потребує імплементації
28	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		Не імплементовано
29	Agreement between the European Community and the Principality of Monaco providing for measures equivalent to those laid down in Council Directive 2003/48/EC	http://data.europa.eu/eli/agree_internation/2005/44(1)/oj	Не потребує імплементації
30	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	http://data.europa.eu/eli/agree_internation/2004/911/oj	Не потребує імплементації
31	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	http://data.europa.eu/eli/exch_let/2004/912/oj	Не потребує імплементації
32	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	http://data.europa.eu/eli/agree_internation/2004/897/oj	Не потребує імплементації
33	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	http://data.europa.eu/eli/agree_internation/2004/828/oj	Не потребує імплементації
34	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	http://data.europa.eu/eli/dir/2003/49/oj	Розпочато імплементацію
09.30.10 Turnover tax/VAT			
35	Commission Decision (EU) 2023/375 of 16 February 2023 on relief from import duties and VAT exemption granted for goods imported to Lithuania in 2021 and 2022 to deal with the migration crisis (notified under document C(2023) 1032) (Only the Lithuanian text is authentic)	http://data.europa.eu/eli/dec/2023/375/oj	Не потребує імплементації
36	Council Implementing Decision (EU) 2022/2254 of 14 November 2022 authorising Bulgaria to introduce a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax	http://data.europa.eu/eli/dec_impl/2022/2254/oj	Не потребує імплементації
37	Commission Implementing Regulation (EU) 2022/1504 of 6 April 2022 laying down detailed rules for the application of Council Regulation (EU) No 904/2010 as regards the creation of a central electronic system of payment information (CESOP) to combat VAT fraud	http://data.europa.eu/eli/reg_impl/2022/1504/oj	Не потребує імплементації
38	Commission Decision (EU) 2022/1511 of 7 September 2022 on relief from import duties and VAT exemption on importation granted, for goods needed to combat the effects of the COVID-19 outbreak during 2022 (notified under document C(2022)6284) (Only the Dutch, French, German, Latvian, Portuguese and Slovenian texts are authentic)	http://data.europa.eu/eli/dec/2022/1511/oj	Не потребує імплементації

39	Council Decision (EU) 2022/1311 of 17 June 2022 authorising the opening of negotiations with the Kingdom of Norway to amend the Agreement between the European Union and the Kingdom of Norway on administrative cooperation, combating fraud and recovery of claims in the field of value added tax	http://data.europa.eu/eli/dec/2022/1311/oj	Не потребує імплементації
40	Commission Decision (EU) 2022/1108 of 1 July 2022 on relief from import duties and VAT exemption on importation granted for goods to be distributed or made available free of charge to persons fleeing the war in Ukraine and to persons in need in Ukraine (notified under document C(2022) 4469) (Only the Croatian, Czech, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Irish, Italian, Lithuanian, Maltese, Polish, Romanian, Slovak, Slovenian and Swedish texts are authentic)	http://data.europa.eu/eli/dec/2022/1108/oj	Не потребує імплементації
41	Council Implementing Decision (EU) 2022/1003 of 17 June 2022 authorising the Republic of Poland to apply a special measure derogating from Articles 218 and 232 of Directive 2006/112/EC on the common system of value added tax	http://data.europa.eu/eli/dec/impl/2022/1003/oj	Не потребує імплементації
42	Council Implementing Decision (EU) 2022/865 of 24 May 2022 authorising the Czech Republic to introduce a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax	http://data.europa.eu/eli/dec/impl/2022/865/oj	Не потребує імплементації
43	Council Implementing Decision (EU) 2022/133 of 25 January 2022 authorising France to introduce a special measure derogating from Articles 218 and 232 of Directive 2006/112/EC on the common system of value added tax	http://data.europa.eu/eli/dec/impl/2022/133/oj	Не потребує імплементації
44	Council Implementing Decision (EU) 2022/88 of 18 January 2022 amending Implementing Decision 2013/53/EU as regards authorisation to the Kingdom of Belgium to apply for a further period the special measure derogating from Article 285 of Directive 2006/112/EC on the common system of value added tax	http://data.europa.eu/eli/dec/impl/2022/88/oj	Не потребує імплементації
45	Commission Decision (EU) 2021/2313 of 22 December 2021 on relief from import duties and VAT exemption on importation granted for goods needed to combat the effects of the COVID-19 outbreak during 2022 (notified under document C(2021) 9852) (Only the Bulgarian, Croatian, Czech, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Italian, Latvian, Maltese, Polish, Portuguese, Romanian, Slovenian, Spanish and Swedish texts are authentic)	http://data.europa.eu/eli/dec/2021/2313/oj	Не потребує імплементації
46	Commission Implementing Regulation (EU) 2021/2007 of 16 November 2021 laying down detailed rules for the application of Council Regulation (EU) No 904/2010 as regards the special scheme for small enterprises	http://data.europa.eu/eli/reg/impl/2021/2007/oj	Не потребує імплементації
47	Council Implementing Decision (EU) 2021/1998 of 15 November 2021 authorising Estonia to apply a measure derogating from Article 26(1), point (a), and Articles 168 and 168a of Directive 2006/112/EC on the common system of value added tax	http://data.europa.eu/eli/dec/impl/2021/1998/oj	Не потребує імплементації
48	Council Implementing Decision (EU) 2021/1778 of 5 October 2021 authorising the Federal Republic of Germany to apply a special measure derogating from Article 193 of Directive 2006/112/EC on the common system of value added tax	http://data.europa.eu/eli/dec/impl/2021/1778/oj	Не потребує імплементації
49	Commission Implementing Decision (EU) 2021/942 of 10 June 2021 laying down rules for the application of Council Directive 2006/112/EC as regards the establishment of the list of third countries with which the Union has concluded an agreement on mutual assistance similar in scope to Council Directive 2010/24/EU and Council Regulation (EU) No 904/2010	http://data.europa.eu/eli/dec/impl/2021/942/oj	Не потребує імплементації
50	Commission Decision (EU) 2021/826 of 17 May 2021 on relief from import duties and VAT exemption granted for goods imported by Belgium as response to the assistance requested by Greece in order to deal with the migration crisis (notified under document C(2021) 3274) (Only the Dutch, the French and the Greek texts are authentic)	http://data.europa.eu/eli/dec/2021/826/oj	Не потребує імплементації
51	Council Implementing Decision (EU) 2021/753 of 6 May 2021 authorising Malta to apply a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax, and repealing Implementing Decision (EU) 2018/279	http://data.europa.eu/eli/dec/impl/2021/753/oj	Не потребує імплементації
52	Council Implementing Decision (EU) 2021/512 of 22 March 2021 authorising the United Kingdom to apply, in respect of Northern Ireland, a special measure derogating from Articles 16 and 168 of Directive 2006/112/EC on the common system of value added tax	http://data.europa.eu/eli/dec/impl/2021/512/oj	Не потребує імплементації
53	Council Implementing Decision (EU) 2021/86 of 22 January 2021 authorising the Republic of Lithuania to apply a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax	http://data.europa.eu/eli/dec/impl/2021/86/oj	Не потребує імплементації
54	Commission Implementing Decision (EU) 2021/44 of 19 January 2021 as regards the authorisation for Italy to continue to use certain approximate estimates for the calculation of the VAT own resources base in respect of transport of passengers until the end of 2024 (notified under document C(2021) 71) (Only the Italian text is authentic)	http://data.europa.eu/eli/dec/impl/2021/44/oj	Не потребує імплементації

55	Commission Implementing Decision (EU) 2021/33 of 14 January 2021 as regards the authorisation for Spain not to take into account certain categories of transactions for the calculation of the VAT own resources base in respect of supply of services by authors until the end of 2024 (notified under document C(2021) 80) (only the Spanish text is authentic)	http://data.europa.eu/eli/dec/impl/2021/33/oj	Не потребує імплементації
56	Council Implementing Decision (EU) 2020/2189 of 18 December 2020 authorising the Netherlands to introduce a special measure derogating from Articles 168 and 168a of Directive 2006/112/EC on the common system of value added tax	http://data.europa.eu/eli/dec/impl/2020/2189/oj	Не потребує імплементації
57	Council Implementing Decision (EU) 2020/774 of 8 June 2020 authorising the Republic of Finland to apply a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax	http://data.europa.eu/eli/dec/impl/2020/774/oj	Не потребує імплементації
58	Council Implementing Decision (EU) 2020/647 of 11 May 2020 authorising the Italian Republic to apply a special measure derogating from Article 285 of Directive 2006/112/EC on the common system of value added tax	http://data.europa.eu/eli/dec/impl/2020/647/oj	Не потребує імплементації
59	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 (notified under document C(2020) 2146)	http://data.europa.eu/eli/dec/2020/491/oj	Не потребує імплементації
60	Commission Implementing Regulation (EU) 2020/194 of 12 February 2020 laying down detailed rules for the application of Council Regulation (EU) No 904/2010 as regards the special schemes for taxable persons supplying services to non-taxable persons, making distance sales of goods and certain domestic supplies of goods	http://data.europa.eu/eli/reg/impl/2020/194/oj	Не потребує імплементації
61	Council Implementing Decision (EU) 2019/2244 of 16 December 2019 authorising Spain and France to apply a special measure derogating from Article 5 of Directive 2006/112/EC on the common system of value added tax	http://data.europa.eu/eli/dec/impl/2019/2244/oj	Не потребує імплементації
62	Commission Implementing Decision (EU, Euratom) 2019/2002 of 28 November 2019 as regards the authorisation for Bulgaria to continue to use certain approximate estimates for the calculation of the VAT own resources base in respect of international transport of passengers until the end of 2023 (notified under document C(2019)8590) (Only the Bulgarian text is authentic)	http://data.europa.eu/eli/dec/impl/2019/2002/oj	Не потребує імплементації
63	Commission Implementing Decision (EU, Euratom) 2019/2003 of 28 November 2019 as regards the authorisation for Ireland to continue to use certain approximate estimates for the calculation of the VAT own resources base in respect of transport of passengers until the end of 2023 (notified under document C(2019) 8593) (Only the English text is authentic)	http://data.europa.eu/eli/dec/impl/2019/2003/oj	Не потребує імплементації
64	Council Decision (EU) 2019/425 of 12 March 2019 on the position to be taken on behalf of the European Union within the Joint Committee established by the Agreement between the European Union and the Kingdom of Norway on administrative cooperation, combating fraud and recovery of claims in the field of value added tax	http://data.europa.eu/eli/dec/2019/425/oj	Не потребує імплементації
65	Council Implementing Decision (EU) 2019/310 of 18 February 2019 authorising Poland to introduce a special measure derogating from Article 226 of Directive 2006/112/EC on the common system of value added tax	http://data.europa.eu/eli/dec/impl/2019/310/oj	Не потребує імплементації
66	Council Implementing Decision (EU) 2018/1994 of 11 December 2018 authorising Croatia to introduce a special measure derogating from point (a) of Article 26(1) and Article 168 of Directive 2006/112/EC on the common system of value added tax	http://data.europa.eu/eli/dec/impl/2018/1994/oj	Не потребує імплементації
67	Council Implementing Decision (EU) 2018/1918 of 4 December 2018 authorising the United Kingdom to apply a special measure derogating from Articles 16 and 168 of Directive 2006/112/EC on the common system of value added tax	http://data.europa.eu/eli/dec/impl/2018/1918/oj	Не потребує імплементації
68	Council Implementing Decision (EU) 2018/1904 of 4 December 2018 authorising the Netherlands to introduce a special measure derogating from Article 285 of Directive 2006/112/EC on the common system of value added tax	http://data.europa.eu/eli/dec/impl/2018/1904/oj	Не потребує імплементації
69	Council Implementing Decision (EU) 2018/1490 of 2 October 2018 authorising Hungary to introduce a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax	http://data.europa.eu/eli/dec/impl/2018/1490/oj	Не потребує імплементації
70	Council Implementing Decision (EU) 2018/1493 of 2 October 2018 authorising Hungary to introduce a special measure derogating from point (a) of Article 26(1) and Articles 168 and 168a of Directive 2006/112/EC on the common system of value added tax	http://data.europa.eu/eli/dec/impl/2018/1493/oj	Не потребує імплементації
71	Agreement between the European Union and the Kingdom of Norway on administrative cooperation, combating fraud and recovery of claims in the field of value added tax	http://data.europa.eu/eli/agree-internation/2018/1089/oj	Не потребує імплементації
72	Council Decision (EU) 2018/1089 of 22 June 2018 on the conclusion, on behalf of the Union, of the Agreement between the European Union and the Kingdom of Norway on administrative cooperation, combating fraud and recovery of claims in the field of value added tax	http://data.europa.eu/eli/dec/2018/1089/oj	Не потребує імплементації

73	Council Implementing Decision (EU) 2018/918 of 22 June 2018 authorising Germany and Poland to introduce a special measure derogating from Article 5 of Directive 2006/112/EC on the common system of value added tax	http://data.europa.eu/eli/dec/impl/2018/918/oj	Не потребує імплементації
74	Council Implementing Decision (EU) 2018/789 of 25 May 2018 authorising Hungary to introduce a special measure derogating from Article 193 of Directive 2006/112/EC on the common system of value added tax	http://data.europa.eu/eli/dec/impl/2018/789/oj	Не потребує імплементації
75	Council Implementing Decision (EU) 2018/593 of 16 April 2018 authorising the Italian Republic to introduce a special measure derogating from Articles 218 and 232 of Directive 2006/112/EC on the common system of value added tax	http://data.europa.eu/eli/dec/impl/2018/593/oj	Не потребує імплементації
76	Council Implementing Decision (EU) 2018/485 of 19 March 2018 authorising Denmark to apply a special measure derogating from Article 75 of Directive 2006/112/EC on the common system of value added tax	http://data.europa.eu/eli/dec/impl/2018/485/oj	Не потребує імплементації
77	Council Implementing Decision (EU) 2017/2408 of 18 December 2017 authorising the Republic of Latvia to apply a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax	http://data.europa.eu/eli/dec/impl/2017/2408/oj	Не потребує імплементації
78	Council Decision (EU) 2017/2381 of 5 December 2017 on the signing, on behalf of the Union, of the Agreement between the European Union and the Kingdom of Norway on administrative cooperation, combating fraud and recovery of claims in the field of value added tax	http://data.europa.eu/eli/dec/2017/2381/oj	Не потребує імплементації
79	Council Implementing Decision (EU) 2017/1855 of 10 October 2017 authorising Romania to apply a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax	http://data.europa.eu/eli/dec/impl/2017/1855/oj	Не потребує імплементації
80	Council Implementing Decision (EU) 2017/1768 of 25 September 2017 authorising the Republic of Croatia to introduce a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax	http://data.europa.eu/eli/dec/impl/2017/1768/oj	Не потребує імплементації
81	Council Implementing Decision (EU) 2017/1769 of 25 September 2017 authorising the Republic of Poland to conclude with Ukraine an agreement that includes provisions derogating from point (d) of Article 2(1) and Article 5 of Directive 2006/112/EC on the common system of value added tax, as regards the maintenance of road bridges on the Poland-Ukraine border	http://data.europa.eu/eli/dec/impl/2017/1769/oj	Не потребує імплементації
82	Council Implementing Decision (EU) 2017/784 of 25 April 2017 authorising the Italian Republic to apply a special measure derogating from Articles 206 and 226 of Directive 2006/112/EC on the common system of value added tax and repealing Implementing Decision (EU) 2015/1401	http://data.europa.eu/eli/dec/impl/2017/784/oj	Не потребує імплементації
83	Council Implementing Decision (EU) 2017/563 of 21 March 2017 authorising the Republic of Estonia to apply a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax	http://data.europa.eu/eli/dec/impl/2017/563/oj	Не потребує імплементації
84	Council Implementing Decision (EU) 2017/320 of 21 February 2017 authorising France to conclude an agreement with the Swiss Confederation concerning Basel-Mulhouse Airport that includes provisions derogating from Article 5 of Directive 2006/112/EC	http://data.europa.eu/eli/dec/impl/2017/320/oj	Не потребує імплементації
85	Council Implementing Decision (EU) 2015/2428 of 10 December 2015 amending Decision 2009/791/EC and Implementing Decision 2009/1013/EU authorising Germany and Austria respectively to continue to apply a measure derogating from Articles 168 and 168a of Directive 2006/112/EC on the common system of value added tax	http://data.europa.eu/eli/dec/impl/2015/2428/oj	Не потребує імплементації
86	Council Implementing Decision (EU) 2015/2429 of 10 December 2015 authorising Latvia to introduce a special measure derogating from point (a) of Article 26(1) and Articles 168 and 168a of Directive 2006/112/EC on the common system of value added tax	http://data.europa.eu/eli/dec/impl/2015/2429/oj	Не потребує імплементації
87	Commission Implementing Decision (EU, Euratom) 2015/2190 of 25 November 2015 authorising Italy to use certain approximate estimates for the calculation of the VAT own resources base (notified under document C(2015) 8187)	http://data.europa.eu/eli/dec/impl/2015/2190/oj	Не потребує імплементації
88	Commission Implementing Decision (EU, Euratom) 2015/2189 of 25 November 2015 authorising Spain not to take into account certain categories of transactions for the calculation of the VAT own resources base (notified under document C(2015) 8179)	http://data.europa.eu/eli/dec/impl/2015/2189/oj	Не потребує імплементації
89	Council Implementing Decision (EU) 2015/2109 of 17 November 2015 authorising the United Kingdom to apply a special measure derogating from Articles 26(1)(a), 168 and 168a of Directive 2006/112/EC on the common system of value added tax	http://data.europa.eu/eli/dec/impl/2015/2109/oj	Не потребує імплементації
90	Commission Implementing Regulation (EU) 2015/524 of 27 March 2015 correcting the Bulgarian version of Implementing Regulation (EU) No 79/2012 laying down detailed rules for implementing certain provisions of Council Regulation (EU) No 904/2010 concerning administrative cooperation and combating fraud in the field of value	http://data.europa.eu/eli/reg/impl/2015/524/oj	Не потребує імплементації

91	Council Implementing Decision (EU) 2015/156 of 27 January 2015 extending the period of validity of Implementing Decision 2012/232/EU authorising Romania to apply measures derogating from Article 26(1)(a) and Article 168 of Directive 2006/112/EC on the common system of value added tax	http://data.europa.eu/eli/dec/impl/2015/156/oj	Не потребує імплементації
92	2014/844/EU, Euratom: Commission Implementing Decision of 26 November 2014 authorising Malta to use certain approximate estimates for the calculation of the VAT own resources base (notified under document C(2014) 8925)	http://data.europa.eu/eli/dec/impl/2014/844/oj	Не потребує імплементації
93	Commission Implementing Regulation (EU) No 17/2014 of 10 January 2014 laying down the standardised form for the notification for a special measure under the Quick Reaction Mechanism against VAT fraud	http://data.europa.eu/eli/reg/impl/2014/17/oj	Не потребує імплементації
94	2013/805/EU: Council Implementing Decision of 17 December 2013 authorising the Republic of Poland to introduce measures derogating from point (a) of Article 26(1) and Article 168 of Directive 2006/112/EC on the common system of value added tax	http://data.europa.eu/eli/dec/impl/2013/805/oj	Не потребує імплементації
95	2013/769/EU: Commission Implementing Decision of 11 December 2013 refusing the request by Hungary to introduce a Quick Reaction Mechanism special measure derogating from Article 193 of Council Directive 2006/112/EC on the common system of value added tax (notified under document C(2013) 9007)	http://data.europa.eu/eli/dec/impl/2013/769/oj	Не потребує імплементації
96	2013/678/EU: Council Implementing Decision of 15 November 2013 authorising the Italian Republic to continue to apply a special measure derogating from Article 285 of Directive 2006/112/EC on the common system of value added tax	http://data.europa.eu/eli/dec/impl/2013/678/oj	Не потребує імплементації
97	2013/676/EU: Council Implementing Decision of 15 November 2013 authorising Romania to continue to apply a special measure derogating from Article 193 of Directive 2006/112/EC on the common system of value added tax	http://data.europa.eu/eli/dec/impl/2013/676/oj	Не потребує імплементації
98	2013/677/EU: Council Implementing Decision of 15 November 2013 authorising Luxembourg to introduce a special measure derogating from Article 285 of Directive 2006/112/EC on the common system of value added tax	http://data.europa.eu/eli/dec/impl/2013/677/oj	Не потребує імплементації
99	2013/237/EU: Council Implementing Decision of 14 May 2013 authorising the Czech Republic and the Republic of Poland to apply special measures derogating from Article 5 of Directive 2006/112/EC on the common system of value added tax	http://data.europa.eu/eli/dec/impl/2013/237/oj	Не потребує імплементації
100	2013/53/EU: Council Implementing Decision of 22 January 2013 authorising the Kingdom of Belgium to introduce a special measure derogating from Article 285 of Directive 2006/112/EC on the common system of value added tax	http://data.europa.eu/eli/dec/impl/2013/53/oj	Не потребує імплементації
101	2013/54/EU: Council Implementing Decision of 22 January 2013 authorising the Republic of Slovenia to introduce a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax	http://data.europa.eu/eli/dec/impl/2013/54/oj	Не потребує імплементації
102	2012/794/EU: Council Implementing Decision of 17 December 2012 authorising Bulgaria and Romania to apply measures derogating from Article 5 of Directive 2006/112/EC on the common system of value added tax	http://data.europa.eu/eli/dec/impl/2012/794/oj	Не потребує імплементації
103	Commission Implementing Regulation (EU) No 815/2012 of 13 September 2012 laying down detailed rules for the application of Council Regulation (EU) No 904/2010, as regards special schemes for non-established taxable persons supplying telecommunications, broadcasting or electronic services to non-taxable persons	http://data.europa.eu/eli/reg/impl/2012/815/oj	Не потребує імплементації
104	2012/232/EU: Council Implementing Decision of 26 April 2012 authorising Romania to apply measures derogating from Article 26(1)(a) and Article 168 of Directive 2006/112/EC on the common system of value added tax	http://data.europa.eu/eli/dec/impl/2012/232/oj	Не потребує імплементації
105	Commission Implementing Regulation (EU) No 79/2012 of 31 January 2012 laying down detailed rules for implementing certain provisions of Council Regulation (EU) No 904/2010 concerning administrative cooperation and combating fraud in the field of value added tax (recast)	http://data.europa.eu/eli/reg/impl/2012/79/oj	Не потребує імплементації
106	2011/335/EU: Council Implementing Decision of 30 May 2011 authorising the Republic of Lithuania to apply a measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax	http://data.europa.eu/eli/dec/impl/2011/335/oj	Не потребує імплементації
107	Council Implementing Regulation (EU) No 282/2011 of 15 March 2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax (recast)	http://data.europa.eu/eli/reg/impl/2011/282/oj	Не потребує імплементації
108	2010/719/EU, Euratom: Commission Decision of 26 November 2010 declining the solution proposed by Austria under Article 10 of Council Regulation (EEC, Euratom) No 1553/89 relating to the calculation of the private use component of a compensation to the VAT own resources base resulting from the restriction of the right to deduct VAT under Article 176 of Council Directive 2006/112/EC (notified under document C(2010) 8206)	http://data.europa.eu/eli/dec/2010/719/oj	Не потребує імплементації

109	2010/720/EU, Euratom: Commission Decision of 26 November 2010 authorising Portugal to use data relating to years earlier than the last year but one in order to calculate the VAT own resources base (notified under document C(2010) 8209)	http://data.europa.eu/eli/dec/2010/720/oj	Не потребує імплементації
110	Council Implementing Decision of 15 October 2010 authorising the Italian Republic to continue to apply a special measure derogating from Article 285 of Directive 2006/112/EC on the common system of value added tax	http://data.europa.eu/eli/dec_impl/2010/688/oj	Не потребує імплементації
111	Council Regulation (EU) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax (recast)	http://data.europa.eu/eli/reg/2010/904/oj	Не потребує імплементації
112	Statement of the Representatives of the Governments of the Member States meeting within the Council on Eurofisc, established under Chapter X of the Council Regulation on administrative cooperation and combating fraud in the field of value added tax		Не потребує імплементації
113	2010/579/EU: Council Implementing Decision of 27 September 2010 authorising the Federal Republic of Germany and the Grand Duchy of Luxembourg to apply a measure derogating from Article 5 of Directive 2006/112/EC on the common system of value added tax	http://data.europa.eu/eli/dec_impl/2010/579/oj	Не потребує імплементації
114	2010/580/EU: Council Implementing Decision of 27 September 2010 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	http://data.europa.eu/eli/dec_impl/2010/580/oj	Не потребує імплементації
115	2010/582/EU: Council Implementing Decision of 27 September 2010 authorising the French Republic and the Italian Republic to introduce a special measure derogating from Article 5 of Directive 2006/112/EC on the common system of value added tax	http://data.europa.eu/eli/dec_impl/2010/582/oj	Не потребує імплементації
116	Council Implementing Decision of 7 December 2009 authorising the Republic of Latvia to extend the application of a measure derogating from Article 193 of Directive 2006/112/EC on the common system of value added tax	http://data.europa.eu/eli/dec_impl/2009/1008/oj	Не потребує імплементації
117	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)	http://data.europa.eu/eli/dir/2009/132/oj	Не потребує імплементації
118	2009/118/EC: Council Decision of 10 February 2009 authorising the Czech Republic and the Federal Republic of Germany to apply measures derogating from Article 5 of Directive 2006/112/EC on the common system of value added tax	http://data.europa.eu/eli/dec/2009/118(1)/oj	Не потребує імплементації
119	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	http://data.europa.eu/eli/dir/2008/9/oj	Не імplementовано
120	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	http://data.europa.eu/eli/dec/2008/84(2)/oj	Не потребує імплементації
121	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	http://data.europa.eu/eli/dec/2007/485/oj	Не потребує імплементації
122	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	http://data.europa.eu/eli/dec/2007/441/oj	Не потребує імплементації
123	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)	http://data.europa.eu/eli/dec/2007/313/oj	Не потребує імплементації
124	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)	http://data.europa.eu/eli/dec/2007/68(1)/oj	Не потребує імплементації
125	Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax	http://data.europa.eu/eli/dir/2006/112/oj	Значний рівень імплементації
126	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	http://data.europa.eu/eli/dec/2006/659/oj	Не потребує імплементації
127	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)	http://data.europa.eu/eli/dec/2006/637/oj	Не потребує імплементації
128	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	http://data.europa.eu/eli/dec/2006/388(1)/oj	Не потребує імплементації

129	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	http://data.europa.eu/eli/dec/2006/387(1)/oj	Не потребує імплементації
130	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	http://data.europa.eu/eli/dec/2006/389/oj	Не потребує імплементації
131	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	http://data.europa.eu/eli/dec/2006/181/oj	Не потребує імплементації
132	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)	http://data.europa.eu/eli/dec/2005/818/oj	Не потребує імплементації
133	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)	http://data.europa.eu/eli/dec/2005/817/oj	Не потребує імплементації
134	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	http://data.europa.eu/eli/dec/2005/713/oj	Не потребує імплементації
135	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)	http://data.europa.eu/eli/dec/2005/568/oj	Не потребує імплементації
136	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	http://data.europa.eu/eli/dec/2004/853/oj	Не потребує імплементації
137	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)	http://data.europa.eu/eli/dec/2004/673/oj	Не потребує імплементації
138	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)	http://data.europa.eu/eli/dec/2003/633/oj	Не потребує імплементації
139	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	http://data.europa.eu/eli/dec/2003/544/oj	Не потребує імплементації
140	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	http://data.europa.eu/eli/dec/2002/888/oj	Не потребує імплементації
141	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	http://data.europa.eu/eli/dec/2001/741/oj	Не потребує імплементації
142	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)	http://data.europa.eu/eli/dec/1999/200(1)/oj	Не потребує імплементації
143	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)		Не потребує імплементації
144	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)	http://data.europa.eu/eli/dec/1998/527/oj	Не потребує імплементації
145	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	http://data.europa.eu/eli/dec/1997/511/oj	Не потребує імплементації
146	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	http://data.europa.eu/eli/dec/1997/188/oj	Не потребує імплементації

147	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	http://data.europa.eu/eli/dec/1997/189/oj	Не потребує імплементації
148	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	http://data.europa.eu/eli/dec/1996/402/oj	Не потребує імплементації
149	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	http://data.europa.eu/eli/dec/1995/435/oj	Не потребує імплементації
150	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	http://data.europa.eu/eli/dec/1995/252/oj	Не потребує імплементації
151	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	http://data.europa.eu/eli/dec/1995/114/oj	Не потребує імплементації
152	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	http://data.europa.eu/eli/dec/1995/115/oj	Не потребує імплементації
153	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	http://data.europa.eu/eli/dec/1993/609/oj	Не потребує імплементації
154	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	http://data.europa.eu/eli/dec/1993/109/oj	Не потребує імплементації
155	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	http://data.europa.eu/eli/dec/1993/110/oj	Не потребує імплементації
156	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	http://data.europa.eu/eli/dec/1992/618/oj	Не потребує імплементації
157	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	http://data.europa.eu/eli/dec/1992/620/oj	Не потребує імплементації
158	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	http://data.europa.eu/eli/dec/1992/621/oj	Не потребує імплементації
159	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	http://data.europa.eu/eli/dec/1992/615/oj	Не потребує імплементації
160	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	http://data.europa.eu/eli/dec/1992/614/oj	Не потребує імплементації
161	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	http://data.europa.eu/eli/dec/1992/616/oj	Не потребує імплементації
162	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	http://data.europa.eu/eli/dec/1992/619/oj	Не потребує імплементації
163	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	http://data.europa.eu/eli/dec/1992/617/oj	Не потребує імплементації
164	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	http://data.europa.eu/eli/dir/1991/680/oj	Не потребує імплементації
165	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	http://data.europa.eu/eli/dec/1990/640/oj	Не потребує імплементації
166	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	http://data.europa.eu/eli/dec/1989/683/oj	Не потребує імплементації

167	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	http://data.europa.eu/eli/dec/1989/487/oj	Не потребує імплементації
168	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	http://data.europa.eu/eli/dec/1989/488/oj	Не потребує імплементації
169	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	http://data.europa.eu/eli/dir/1986/560/oj	Не потребує імплементації
170	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	http://data.europa.eu/eli/dir/1986/247/oj	Не потребує імплементації
171	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	http://data.europa.eu/eli/dir/1983/648/oj	Не потребує імплементації
172	Information from the Commission - Programme for the simplification of value added tax procedures and formalities in intra-Community trade		Не потребує імплементації
173	Council Resolution of 9 December 1969		Не потребує імплементації
174	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	http://data.europa.eu/eli/dir/1968/221/oj	Не потребує імплементації
09.30.20 Excise duties			
175	Decision (EU) 2020/263 of the European Parliament and of the Council of 15 January 2020 on computerising the movement and surveillance of excise goods (recast)	http://data.europa.eu/eli/dec/2020/263/oj	Не потребує імплементації
176	Commission Implementing Regulation (EU) 2022/1637 of 5 July 2022 laying down the rules for the application of Council Directive (EU) 2020/262 as regards the use of documents in the context of movement of excise goods under a duty suspension arrangement and of movement of excise goods after release for consumption, and establishing the form to be used for the exemption certificate	http://data.europa.eu/eli/reg_impl/2022/1637/oj	Не потребує імплементації
177	Commission Delegated Regulation (EU) 2022/1636 of 5 July 2022 supplementing Council Directive (EU) 2020/262 by establishing the structure and content of the documents exchanged in the context of movement of excise goods, and establishing a threshold for the losses due to the nature of the goods	http://data.europa.eu/eli/reg_del/2022/1636/oj	Не потребує імплементації
178	Council Implementing Decision (EU) 2022/1004 of 17 June 2022 authorising Finland to apply a reduced rate of taxation to electricity supplied to certain heat pumps, electric boilers and recirculating water pumps, in accordance with Article 19 of Directive 2003/96/EC	http://data.europa.eu/eli/dec_impl/2022/1004/oj	Не потребує імплементації
179	Commission Implementing Decision (EU) 2022/197 of 17 January 2022 establishing a common fiscal marker for gas oils and kerosene (notified under document C(2022) 74)	http://data.europa.eu/eli/dec_impl/2022/197/oj	Не потребує імплементації
180	Commission Implementing Regulation (EU) 2021/2266 of 17 December 2021 laying down rules for the application of Council Directive 92/83/EEC as regards the certification and self-certification of independent small producers of alcoholic beverages for excise duty purposes	http://data.europa.eu/eli/reg_impl/2021/2266/oj	Не потребує імплементації
181	Council Implementing Decision (EU) 2021/2058 of 23 November 2021 authorising Italy to apply a reduced rate of taxation to electricity supplied directly to vessels, other than private pleasure craft, at berth in a port	http://data.europa.eu/eli/dec_impl/2021/2058/oj	Не потребує імплементації
182	Council Implementing Decision (EU) 2021/1777 of 5 October 2021 authorising Italy to apply reduced rates of taxation to gas oil used for heating purposes and to electricity supplied in the municipality of Campione d'Italia	http://data.europa.eu/eli/dec_impl/2021/1777/oj	Не потребує імплементації
183	Council Implementing Decision (EU) 2021/922 of 7 June 2021 authorising Denmark to apply a reduced rate of taxation to electricity supplied directly to vessels at berth in a port	http://data.europa.eu/eli/dec_impl/2021/922/oj	Не потребує імплементації
184	Council Implementing Decision (EU) 2021/921 of 7 June 2021 authorising the Netherlands to apply a reduced rate of taxation to electricity supplied directly to vessels at berth in a port	http://data.europa.eu/eli/dec_impl/2021/921/oj	Не потребує імплементації
185	Commission Implementing Decision (EU) 2021/787 of 12 May 2021 authorising Lithuania to refuse to grant exemption from excise duty in relation to certain mouthwash products and cosmetic spirits in accordance with Council Directive 92/83/EEC (notified under document C(2021) 3260) (Only the Lithuanian text is authentic)	http://data.europa.eu/eli/dec_impl/2021/787/oj	Не потребує імплементації
186	Council Implementing Decision (EU) 2021/786 of 10 May 2021 authorising the Republic of Croatia to apply a tax exemption to gas oil used to operate machinery in humanitarian demining in accordance with Article 19 of Directive 2003/96/EC	http://data.europa.eu/eli/dec_impl/2021/786/oj	Не потребує імплементації

187	Council Decision (EU) 2020/1791 of 16 November 2020 authorising France to apply a reduced rate of certain indirect taxes on 'traditional rum produced in Guadeloupe, French Guiana, Martinique and	http://data.europa.eu/eli/dec/2020/1791/oj	Не потребує імплементації
188	Council Decision (EU) 2020/1790 of 16 November 2020 authorising Portugal to apply a reduced rate of excise duty on certain alcoholic products produced in the autonomous regions of Madeira and of the Azores	http://data.europa.eu/eli/dec/2020/1790/oj	Не потребує імплементації
189	Council Implementing Decision (EU) 2020/1674 of 29 October 2020 authorising Sweden to apply a reduced rate of taxation to electricity directly provided to vessels at berth in a port, in accordance with Article 19 of Directive 2003/96/EC	http://data.europa.eu/eli/dec_impl/2020/1674/oj	Не потребує імплементації
190	Council Implementing Decision (EU) 2020/1629 of 29 October 2020 authorising France to apply a reduced rate of taxation to electricity directly provided to vessels at berth in a port, in accordance with Article 19 of Directive 2003/96/EC	http://data.europa.eu/eli/dec_impl/2020/1629/oj	Не потребує імплементації
191	Council Implementing Decision (EU) 2020/1436 of 12 October 2020 authorising Germany to apply a reduced rate of taxation to electricity directly provided to vessels at berth in a port, in accordance with Article 19 of Directive 2003/96/EC	http://data.europa.eu/eli/dec_impl/2020/1436/oj	Не потребує імплементації
192	Council Directive (EU) 2020/262 of 19 December 2019 laying down the general arrangements for excise duty (recast)	http://data.europa.eu/eli/dir/2020/262/oj	Імплементовано частково
193	Council Implementing Decision (EU) 2019/814 of 17 May 2019 authorising Italy to apply, in determined geographical areas, reduced rates of taxation on gas oil and liquid petroleum gas used for heating purposes in accordance with Article 19 of Directive 2003/96/EC	http://data.europa.eu/eli/dec_impl/2019/814/oj	Не потребує імплементації
194	Council Implementing Decision (EU) 2019/372 of 5 March 2019 authorising France to apply a reduced rate of taxation to unleaded petrol used as motor fuel and consumed in Corsican departments in accordance with Article 19 of Directive 2003/96/EC	http://data.europa.eu/eli/dec_impl/2019/372/oj	Не потребує імплементації
195	Council Implementing Decision (EU) 2018/1491 of 2 October 2018 authorising Spain to apply a reduced rate of excise duty to electricity directly supplied to vessels at berth in a port, in accordance with Article 19 of Directive 2003/96/EC	http://data.europa.eu/eli/dec_impl/2018/1491/oj	Не потребує імплементації
196	Council Implementing Decision (EU) 2017/2409 of 18 December 2017 authorising Sweden to apply a reduced rate of excise duty on 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	http://data.europa.eu/eli/dec_impl/2017/2409/oj	Не потребує імплементації
197	Council Implementing Decision (EU) 2017/1767 of 25 September 2017 authorising the United Kingdom to apply reduced levels of taxation to motor fuels consumed on the islands of the Inner and Outer Hebrides, the Northern Isles, the islands in the Clyde, and the Isles of Scilly, in accordance with Article 19 of Directive 2003/96/EC	http://data.europa.eu/eli/dec_impl/2017/1767/oj	Не потребує імплементації
198	Commission Implementing Regulation (EU) 2016/323 of 24 February 2016 laying down detailed rules on cooperation and exchange of information between Member States regarding goods under excise duty suspension pursuant to Council Regulation (EU) No 389/2012	http://data.europa.eu/eli/reg_impl/2016/323/oj	Не потребує імплементації
199	Council Implementing Decision (EU) 2015/993 of 19 June 2015 authorising Denmark to apply a reduced rate of taxation on electricity directly provided to vessels at berth in a port, in accordance with Article 19 of Directive 2003/96/EC	http://data.europa.eu/eli/dec_impl/2015/993/oj	Не потребує імплементації
200	Council Implementing Decision (EU) 2015/356 of 2 March 2015 authorising the United Kingdom to apply differentiated levels of taxation to motor fuels in certain geographical areas, in accordance with Article 19 of Directive 2003/96/EC	http://data.europa.eu/eli/dec_impl/2015/356/oj	Не потребує імплементації
201	2014/921/EU: Council Implementing Decision of 16 December 2014 authorising Croatia to apply a tax exemption to gas oil used to operate machinery in humanitarian demining in accordance with Article 19 of Directive 2003/96/EC	http://data.europa.eu/eli/dec_impl/2014/921/oj	Не потребує імплементації
202	2014/695/EU: Council Implementing Decision of 29 September 2014 authorising Italy to apply, in determined geographical areas, reduced rates of taxation on gas oil and LPG used for heating purposes in accordance with Article 19 of Directive 2003/96/EC	http://data.europa.eu/eli/dec_impl/2014/695/oj	Не потребує імплементації
203	Commission Implementing Decision of 28 July 2011 concerning the list of statistical data on the structure and rates of excise duty applied on manufactured tobacco to be provided by the Member States pursuant to Council Directives 92/79/EEC and 92/80/EEC (notified under document C(2011) 5291)	http://data.europa.eu/eli/dec_impl/2011/480/oj	Не потребує імплементації
204	Council Directive 2011/64/EU of 21 June 2011 on the structure and rates of excise duty applied to manufactured tobacco (codification)	http://data.europa.eu/eli/dir/2011/64/oj	Значний рівень імплементації
205	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)	http://data.europa.eu/eli/dir/2003/96/oj	Деякий рівень імплементації
206	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	http://data.europa.eu/eli/dec/2002/361/oj	Не потребує імплементації
207	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	http://data.europa.eu/eli/dec/2002/362/oj	Не потребує імплементації

208	2002/363/EC: Council Decision of 3 May 2002 on the granting of aid by the French Government for road transport undertakings	http://data.europa.eu/eli/dec/2002/363/oj	Не потребує імплементації
209	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	http://data.europa.eu/eli/dec/2001/228/oj	Не потребує імплементації
210	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	http://data.europa.eu/eli/dec/2001/224(2)/oj	Не потребує імплементації
211	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)		Не потребує імплементації
212	Council Directive 95/60/EC of 27 November 1995 on fiscal marking of gas oils and kerosene	http://data.europa.eu/eli/dir/1995/60/oj	Не імplementовано
213	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	http://data.europa.eu/eli/reg/1993/3199/oj	Не потребує імплементації
214	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	http://data.europa.eu/eli/reg/1992/3649/oj	Не потребує імплементації
215	Council Directive 92/83/EEC of 19 October 1992 on the harmonization of the structures of excise duties on alcohol and alcoholic beverages	http://data.europa.eu/eli/dir/1992/83/oj	Добрий рівень імплементації
216	Council Directive 92/84/EEC of 19 October 1992 on the approximation of the rates of excise duty on alcohol and alcoholic beverages	http://data.europa.eu/eli/dir/1992/84/oj	Не імplementовано
217	Council Resolution of 21 April 1970 on taxes, other than turnover taxes, on the consumption of manufactured tobacco		Не потребує імплементації
09.30.30 Taxes on capital and transactions in securities			
218	Council Directive 2008/7/EC of 12 February 2008 concerning indirect taxes on the raising of capital	http://data.europa.eu/eli/dir/2008/7/oj	Не потребує імплементації
09.30.40 Individual tax exemptions			
219	Council Directive 2009/55/EC of 25 May 2009 on tax exemptions applicable to the permanent introduction from a Member State of the personal property of individuals (Codified version)	http://data.europa.eu/eli/dir/2009/55/oj	Не потребує імплементації
220	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)	http://data.europa.eu/eli/dir/2006/79/oj	Не потребує імплементації
221	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	http://data.europa.eu/eli/dir/1983/182/oj	Не потребує імплементації
09.40 Other taxes			
222	Council Decision (EU) 2021/991 of 7 June 2021 concerning the dock dues scheme in the French outermost regions and amending Decision No 940/2014/EU	http://data.europa.eu/eli/dec/2021/991/oj	Не потребує імплементації
223	Council Implementing Decision (EU) 2021/359 of 22 February 2021 authorising the Netherlands to apply a reduced rate of taxation to electricity supplied to charging stations for electric vehicles	http://data.europa.eu/eli/dec_impl/2021/359/oj	Не потребує імплементації
224	Council Decision (EU) 2020/1793 of 16 November 2020 amending the period of application of Decision No 940/2014/EU concerning the dock dues in the French outermost regions	http://data.europa.eu/eli/dec/2020/1793/oj	Не потребує імплементації
225	Council Implementing Decision (EU) 2017/2409 of 18 December 2017 authorising Sweden to apply a reduced rate of excise duty on 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	http://data.europa.eu/eli/dec_impl/2017/2409/oj	Не потребує імплементації
226	Council Decision No 940/2014/EU of 17 December 2014 concerning the dock dues in the French outermost regions	http://data.europa.eu/eli/dec/2014/940/oj	Не потребує імплементації
227	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	http://data.europa.eu/eli/dec/2004/162(1)/oj	Не потребує імплементації
228	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)	http://data.europa.eu/eli/dec/2001/371/oj	Не потребує імплементації
229	79/570/EEC: Commission Recommendation of 29 May 1979 on the application of inland postal rates to certain mail between Member States	http://data.europa.eu/eli/reco/1979/570/oj	Не потребує імплементації
230	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	http://data.europa.eu/eli/dec/1979/8/oj	Не потребує імплементації
231	76/2/EEC: Commission Recommendation of 5 December 1975 to the Member States concerning the taxation of wine	http://data.europa.eu/eli/reco/1976/2/oj	Не потребує імплементації
09.50 Prevention of tax evasion and avoidance			

232	Regulation (EU) 2021/847 of the European Parliament and of the Council of 20 May 2021 establishing the 'Fiscalis' programme for cooperation in the field of taxation and repealing Regulation (EU) No 1286/2013	http://data.europa.eu/eli/reg/2021/847/oj	Не потребує імплементації
233	Commission Delegated Regulation (EU) 2022/2300 of 30 August 2022 supplementing Regulation (EU) 2021/847 of the European Parliament and of the Council with provisions on the establishment of a monitoring and evaluation framework for the Fiscalis programme for cooperation in the field of taxation	http://data.europa.eu/eli/reg_del/2022/2300/oj	Не потребує імплементації
234	Council Decision (EU) 2022/1311 of 17 June 2022 authorising the opening of negotiations with the Kingdom of Norway to amend the Agreement between the European Union and the Kingdom of Norway on administrative cooperation, combating fraud and recovery of claims in the field of value added tax	http://data.europa.eu/eli/dec/2022/1311/oj	Не потребує імплементації
235	Commission Implementing Decision (EU) 2021/942 of 10 June 2021 laying down rules for the application of Council Directive 2006/112/EC as regards the establishment of the list of third countries with which the Union has concluded an agreement on mutual assistance similar in scope to Council Directive 2010/24/EU and Council Regulation (EU) No 904/2010	http://data.europa.eu/eli/dec_impl/2021/942/oj	Не потребує імплементації
236	Commission Implementing Regulation (EU) 2021/369 of 1 March 2021 establishing the technical specifications and procedures required for the system of interconnection of central registers referred to in Directive (EU) 2015/849 of the European Parliament and of the Council (Text with EEA relevance)	http://data.europa.eu/eli/reg_impl/2021/369/oj	Не потребує імплементації
237	Commission Delegated Regulation (EU) 2019/758 of 31 January 2019 supplementing Directive (EU) 2015/849 of the European Parliament and of the Council with regard to regulatory technical standards for the minimum action and the type of additional measures credit and financial institutions must take to mitigate money laundering and terrorist financing risk in certain third countries (Text with EEA relevance.)	http://data.europa.eu/eli/reg_del/2019/758/oj	Не потребує імплементації
238	Council Decision (EU) 2019/425 of 12 March 2019 on the position to be taken on behalf of the European Union within the Joint Committee established by the Agreement between the European Union and the Kingdom of Norway on administrative cooperation, combating fraud and recovery of claims in the field of value added tax	http://data.europa.eu/eli/dec/2019/425/oj	Не потребує імплементації
239	Commission Delegated Regulation (EU) 2018/1108 of 7 May 2018 supplementing Directive (EU) 2015/849 of the European Parliament and of the Council with regulatory technical standards on the criteria for the appointment of central contact points for electronic money issuers and payment service providers and with rules on their functions (Text with EEA relevance.)	http://data.europa.eu/eli/reg_del/2018/1108/oj	Не потребує імплементації
240	Agreement between the European Union and the Kingdom of Norway on administrative cooperation, combating fraud and recovery of claims in the field of value added tax	http://data.europa.eu/eli/agree_internation/2018/1089/oj	Не потребує імплементації
241	Council Decision (EU) 2018/1089 of 22 June 2018 on the conclusion, on behalf of the Union, of the Agreement between the European Union and the Kingdom of Norway on administrative cooperation, combating fraud and recovery of claims in the field of value added tax	http://data.europa.eu/eli/dec/2018/1089/oj	Не потребує імплементації
242	Council Decision (EU) 2017/2381 of 5 December 2017 on the signing, on behalf of the Union, of the Agreement between the European Union and the Kingdom of Norway on administrative cooperation, combating fraud and recovery of claims in the field of value added tax	http://data.europa.eu/eli/dec/2017/2381/oj	Не потребує імплементації
243	Council Decision (EU) 2016/1830 of 11 October 2016 on the conclusion, on behalf of the European Union, of the Amending Protocol to the Agreement between the European Community and the Principality of Monaco providing for measures equivalent to those laid down in Council Directive 2003/48/EC	http://data.europa.eu/eli/dec/2016/1830/oj	Не потребує імплементації
244	Council Decision (EU) 2016/1392 of 12 July 2016 on the signing, on behalf of the European Union, and provisional application, of the Amending Protocol to the Agreement between the European Community and the Principality of Monaco providing for measures equivalent to those laid down in Council Directive 2003/48/EC	http://data.europa.eu/eli/dec/2016/1392/oj	Не потребує імплементації
245	Council Directive (EU) 2016/1164 of 12 July 2016 laying down rules against tax avoidance practices that directly affect the functioning of the internal market	http://data.europa.eu/eli/dir/2016/1164/oj	Розпочато імплементацію
246	Commission Recommendation (EU) 2016/136 of 28 January 2016 on the implementation of measures against tax treaty abuse (notified under document C(2016) 271)	http://data.europa.eu/eli/reco/2016/136/oj	Не потребує імплементації
247	Council Decision (EU) 2015/2453 of 8 December 2015 on the conclusion, on behalf of the European Union, of the Amending Protocol to the 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	http://data.europa.eu/eli/dec/2015/2453/oj	Не потребує імплементації

248	Commission Implementing Regulation (EU) 2015/2378 of 15 December 2015 laying down detailed rules for implementing certain provisions of Council Directive 2011/16/EU on administrative cooperation in the field of taxation and repealing Implementing	http://data.europa.eu/eli/reg_impl/2015/2378/oj	Не потребує імплементації
249	2014/793/EU: Council Decision of 7 November 2014 on the conclusion, on behalf of the European Union, of the Agreement between the European Union and the French Republic concerning the application to the collectivity of Saint-Barthélemy of Union legislation on the taxation of savings and administrative cooperation in the field of	http://data.europa.eu/eli/dec/2014/793/oj	Не потребує імплементації
250	Commission Implementing Regulation (EU) No 17/2014 of 10 January 2014 laying down the standardised form for the notification for a special measure under the Quick Reaction Mechanism against VAT fraud	http://data.europa.eu/eli/reg_impl/2014/17/oj	Не потребує імплементації
251	2013/671/EU: Council Decision of 15 November 2013 on the signing, on behalf of the European Union, of the Agreement between the European Union and the French Republic concerning the application to the collectivity of Saint-Barthélemy of Union legislation on the taxation of savings and administrative cooperation in the field of	http://data.europa.eu/eli/dec/2013/671/oj	Не потребує імплементації
252	Commission Implementing Regulation (EU) No 612/2013 of 25 June 2013 on the operation of the register of economic operators and tax warehouses, related statistics and reporting pursuant to Council Regulation (EU) No 389/2012 on administrative cooperation in the field of excise duties	http://data.europa.eu/eli/reg_impl/2013/612/oj	Не потребує імплементації
253	2012/771/EU: Commission Recommendation of 6 December 2012 regarding measures intended to encourage third countries to apply minimum standards of good governance in tax matters	http://data.europa.eu/eli/reco/2012/771/oj	Не потребує імплементації
254	Council Regulation (EU) No 389/2012 of 2 May 2012 on administrative cooperation in the field of excise duties and repealing Regulation (EC) No 2073/2004	http://data.europa.eu/eli/reg/2012/389/oj	Не потребує імплементації
255	Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC	http://data.europa.eu/eli/dir/2011/16/oj	Деякий рівень імплементації
256	Statement of the Representatives of the Governments of the Member States meeting within the Council on Eurofisc, established under Chapter X of the Council Regulation on administrative cooperation and combating fraud in the field of value added tax		Не потребує імплементації
257	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	http://data.europa.eu/eli/dec/2004/26(2)/oj	Не потребує імплементації
258	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)	http://data.europa.eu/eli/dec/1999/352/oj	Не потребує імплементації
259	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)	http://data.europa.eu/eli/dec/1999/396/oj	Не потребує імплементації
260	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)	http://data.europa.eu/eli/agree_interinstit/1999/531/oj	Не потребує імплементації
261	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	http://data.europa.eu/eli/dec/1999/394/oj	Не потребує імплементації
262	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)	http://data.europa.eu/eli/dec/1998/527/oj	Не потребує імплементації
263	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	http://data.europa.eu/eli/reg/1996/2185/oj	Не потребує імплементації
264	Council Regulation (EC, Euratom) No 2988/95 of 18 December 1995 on the protection of the European Communities financial interests	http://data.europa.eu/eli/reg/1995/2988/oj	Не потребує імплементації
265	Council Resolution of 6 December 1994 on the legal protection of the financial interests of the Communities		Не потребує імплементації
266	Council conclusions of 11 July 1994 concerning the fight against fraud		Не потребує імплементації
267	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		Не потребує імплементації
268	Council Resolution of 10 February 1975 on the measures to be taken by the Community in order to combat international tax evasion and avoidance		Не потребує імплементації