# Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax

## TITLE XIII

## DEROGATIONS

### CHAPTER 1

### Derogations applying until the adoption of definitive arrangements

#### Section 2

#### Derogations for States which acceded to the Community after 1 January 1978

*Article 381*

The Czech Republic may, in accordance with the conditions applying in that Member State on the date of its accession, continue to exempt the international transport of passengers, as referred to in point (10) of Annex X, Part B, for as long as the same exemption is applied in any of the Member States which were members of the Community on 30 April 2004.