

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

TITLE VIII

RATES

CHAPTER 2

Structure and level of rates

Section 3

Particular provisions

f¹Article 105

- 1 Portugal may apply one of the two reduced rates provided for in Article 98 to the tolls on bridges in the Lisbon area.
- 2 Portugal may, in the case of transactions carried out in the autonomous regions of the Azores and Madeira and of direct importation into those regions, apply rates lower than those applying on the mainland.]

Textual Amendments

- F1** Substituted by [Council Directive 2009/47/EC of 5 May 2009 amending Directive 2006/112/EC as regards reduced rates of value added tax.](#)