

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

TITLE IX

EXEMPTIONS

CHAPTER 3

Exemptions for other activities

Article 136

Member States shall exempt the following transactions:

- (a) [^{F1}the supply of goods used solely for an activity exempted under Articles 132, 135, 371, 375, 376 and 377, Article 378(2), Article 379(2) and Articles 380 to 390c, if those goods have not given rise to deductibility;]
- (b) the supply of goods on the acquisition or application of which VAT was not deductible, pursuant to Article 176.

Textual Amendments

- F1** Substituted by [Act concerning the conditions of accession of the Republic of Croatia and the adjustments to the Treaty on European Union, the Treaty on the Functioning of the European Union and the Treaty establishing the European Atomic Energy Community.](#)