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

TITLE X

DEDUCTIONS

CHAPTER 5

Adjustment of deductions

Article 192

Where a taxable person transfers from being taxed in the normal way to a special scheme or vice versa, Member States may take all measures necessary to ensure that the taxable person does not enjoy unjustified advantage or sustain unjustified harm.