

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

TITLE XII

**SPECIAL SCHEMES**

CHAPTER 4

**Special arrangements for second-hand goods,  
works of art, collectors' items and antiques**

Section 2

**Special arrangements for taxable dealers**

Subsection 1

**Margin scheme**

*Article 321*

If carried out in accordance with the conditions specified in Articles 146, 147, 148 or 151, the supply of second-hand goods, works of art, collectors' items or antiques subject to the margin scheme shall be exempt.