

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 2

**Transitional arrangements for second-hand means of transport**

*Article 328*

The VAT due in respect of each supply referred to in Article 327 shall be equal to the amount of VAT that would have been due if that supply had been subject to the normal VAT arrangements, less the amount of VAT regarded as being incorporated by the taxable dealer in the purchase price of the means of transport.