

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 331*

Taxable persons may not deduct from the VAT for which they are liable the VAT due or paid in respect of second-hand means of transport supplied to them by a taxable dealer, in so far as the supply of those goods by the taxable dealer is subject to VAT in accordance with these transitional arrangements.