

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

TITLE XIII

**DEROGATIONS**

CHAPTER 1

**Derogations applying until the adoption of definitive arrangements**

Section 1

**Derogations for States which were members of the Community on 1 January 1978**

*Article 370*

Member States which, at 1 January 1978, taxed the transactions listed in Annex X, Part A, may continue to tax those transactions.