

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 372

Member States which, at 1 January 1978, applied provisions derogating from the principle of immediate deduction laid down in the first paragraph of Article 179 may continue to apply those provisions.