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

TITLE XIII U.K.

DEROGATIONS

CHAPTER 1 U.K.

Derogations applying until the adoption of definitive arrangements

Section 1 U.K.

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

Article 374 U.K.

By way of derogation from Articles 169 and 309, Member States which, at 1 January 1978, exempted, without deductibility of the VAT paid at the preceding stage, the services of travel agents, as referred to in Article 309, may continue to exempt those services. That derogation shall apply also in respect of travel agents acting in the name and on behalf of the traveller.