

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

TITLE XV

**FINAL PROVISIONS**

CHAPTER 2

**Transitional measures applicable in the context of accession to the European Union**

*Article 406*

The provisions in force at the time the goods were placed under temporary importation arrangements with total exemption from import duty or under one of the arrangements or situations referred to in Article 156, or under similar arrangements or situations in one of the new Member States, shall continue to apply until the goods cease to be covered by these arrangements or situations after the date of accession, where the following conditions are met:

- (a) the goods entered the Community or one of the new Member States before the date of accession;
- (b) the goods were placed, on entry into the Community or one of the new Member States, under these arrangements or situations;
- (c) the goods have not ceased to be covered by these arrangements or situations before the date of accession.