

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

TITLE VIII

RATES

CHAPTER 2

Structure and level of rates

Section 2

Reduced rates

Article 98

- 1 Member States may apply either one or two reduced rates.
- 2 The reduced rates shall apply only to supplies of goods or services in the categories set out in Annex III.
The reduced rates shall not apply to the services referred to in point (k) of Article 56(1).
- 3 When applying the reduced rates provided for in paragraph 1 to categories of goods, Member States may use the Combined Nomenclature to establish the precise coverage of the category concerned.