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 370 *U.K.*

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

Article 371 *U.K.*

Member States which, at 1 January 1978, exempted the transactions listed in Annex X, Part B, may continue to exempt those transactions, in accordance with the conditions applying in the Member State concerned on that date.

Article 372 *U.K.*

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.

Article 373 *U.K.*

Member States which, at 1 January 1978, applied provisions derogating from Article 28 or from point (c) of the first paragraph of Article 79 may continue to apply those provisions.

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.

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Section 2 U.K.

Derogations for States which acceded to the Community after 1 January 1978

Article 375 U.K.

Greece may continue to exempt the transactions listed in points (2), (8), (9), (11) and (12) of Annex X, Part B, in accordance with the conditions applying in that Member State on 1 January 1987.

Article 376 U.K.

Spain may continue to exempt the supply of services performed by authors, listed in point (2) of Annex X, Part B, and the transactions listed in points (11) and (12) of Annex X, Part B, in accordance with the conditions applying in that Member State on 1 January 1993.

Article 377 U.K.

Portugal may continue to exempt the transactions listed in points (2), (4), (7), (9), (10) and (13) of Annex X, Part B, in accordance with the conditions applying in that Member State on 1 January 1989.

Article 378 U.K.

1 Austria may continue to tax the transactions listed in point (2) of Annex X, Part A.

2 For as long as the same exemptions are applied in any of the Member States which were members of the Community on 31 December 1994, Austria may, in accordance with the conditions applying in that Member State on the date of its accession, continue to exempt the following transactions:

a the transactions listed in points (5) and (9) of Annex X, Part B;

b with deductibility of the VAT paid at the preceding stage, all parts of international passenger transport operations, carried out by air, sea or inland waterway, other than passenger transport operations on Lake Constance.

Article 379 U.K.

1 Finland may continue to tax the transactions listed in point (2) of Annex X, Part A, for as long as the same transactions are taxed in any of the Member States which were members of the Community on 31 December 1994.

2 Finland may, in accordance with the conditions applying in that Member State on the date of its accession, continue to exempt the supply of services by authors, artists and performers, listed in point (2) of Annex X, Part B, and the transactions listed in points (5), (9) and (10) of Annex X, Part B, for as long as the same exemptions are applied in any of the Member States which were members of the Community on 31 December 1994.

Article 380 U.K.

Sweden may, in accordance with the conditions applying in that Member State on the date of its accession, continue to exempt the supply of services by authors, artists and performers, listed in point (2) of Annex X, Part B, and the transactions listed in points (1), (9) and (10) of Annex X, Part B, for as long as the same exemptions are applied in any of the Member States which were members of the Community on 31 December 1994.

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Article 381 U.K.

The Czech Republic may, in accordance with the conditions applying in that Member State on the date of its accession, continue to exempt the international transport of passengers, as referred to in point (10) of Annex X, Part B, for as long as the same exemption is applied in any of the Member States which were members of the Community on 30 April 2004.

Article 382 U.K.

Estonia may, in accordance with the conditions applying in that Member State on the date of its accession, continue to exempt the international transport of passengers, as referred to in point (10) of Annex X, Part B, for as long as the same exemption is applied in any of the Member States which were members of the Community on 30 April 2004.

Article 383 U.K.

Cyprus may, in accordance with the conditions applying in that Member State on the date of its accession, continue to exempt the following transactions:

(a) the supply of building land referred to in point (9) of Annex X, Part B, until 31 December 2007;

(b) the international transport of passengers, as referred to in point (10) of Annex X, Part B, for as long as the same exemption is applied in any of the Member States which were members of the Community on 30 April 2004.

Article 384 U.K.

For as long as the same exemptions are applied in any of the Member States which were members of the Community on 30 April 2004, Latvia may, in accordance with the conditions applying in that Member State on the date of its accession, continue to exempt the following transactions:

(a) the supply of services by authors, artists and performers, as referred to in point (2) of Annex X, Part B;

(b) the international transport of passengers, as referred to in point (10) of Annex X, Part B.

Article 385 U.K.

Lithuania may, in accordance with the conditions applying in that Member State on the date of its accession, continue to exempt the international transport of passengers, as referred to in point (10) of Annex X, Part B, for as long as the same exemption is applied in any of the Member States which were members of the Community on 30 April 2004.

Article 386 U.K.

Hungary may, in accordance with the conditions applying in that Member State on the date of its accession, continue to exempt the international transport of passengers, as referred to in point (10) of Annex X, Part B, for as long as the same exemption is applied in any of the Member States which were members of the Community on 30 April 2004.

Article 387 U.K.

For as long as the same exemptions are applied in any of the Member States which were members of the Community on 30 April 2004, Malta may, in accordance with

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the conditions applying in that Member State on the date of its accession, continue to exempt the following transactions:

(a) without deductibility of the VAT paid at the preceding stage, the supply of water by a body governed by public law, as referred to in point (8) of Annex X, Part B;

(b) without deductibility of the VAT paid at the preceding stage, the supply of buildings and building land, as referred to in point (9) of Annex X, Part B;

(c) with deductibility of the VAT paid at the preceding stage, inland passenger transport, international passenger transport and domestic inter-island sea passenger transport, as referred to in point (10) of Annex X, Part B.

Article 388 U.K.

Poland may, in accordance with the conditions applying in that Member State on the date of its accession, continue to exempt the international transport of passengers, as referred to in point (10) of Annex X, Part B, for as long as the same exemption is applied in any of the Member States which were members of the Community on 30 April 2004.

Article 389 U.K.

Slovenia may, in accordance with the conditions applying in that Member State on the date of its accession, continue to exempt the international transport of passengers, as referred to in point (10) of Annex X, Part B, for as long as the same exemption is applied in any of the Member States which were members of the Community on 30 April 2004.

Article 390 U.K.

Slovakia may, in accordance with the conditions applying in that Member State on the date of its accession, continue to exempt the international transport of passengers, as referred to in point (10) of Annex X, Part B, for as long as the same exemption is applied in any of the Member States which were members of the Community on 30 April 2004.

[[F1]*Article 390a* U.K.

Bulgaria may, in accordance with the conditions applying in that Member State on the date of its accession, continue to exempt the international transport of passengers as referred to in point 10 of Annex X, Part B, for as long as the same exemption is applied in any of the Member States which were members of the Community on 31 December 2006.

Textual Amendments

F1 Inserted by Council Directive 2009/162/EU of 22 December 2009 amending various provisions of Directive 2006/112/EC on the common system of value added tax.

Article 390b U.K.

Romania may, in accordance with the conditions applying in that Member State on the date of its accession, continue to exempt the international transport of passengers, as referred to in point 10 of Annex X, Part B, for as long as the same exemption is applied in any of the Member States which were members of the Community on 31 December 2006.**]**

Textual Amendments

F1 Inserted by Council Directive 2009/162/EU of 22 December 2009 amending various provisions of Directive 2006/112/EC on the common system of value added tax.

[F2 Article 390c U.K.

Croatia may, in accordance with the conditions applying in that Member State on the date of its accession, continue to exempt the following transactions:

(a) the supply of building land, with or without buildings built on it, as referred to in point (j) of Article 135(1) and in point (9) of Annex X, Part B, non-renewable, until 31 December 2014;

(b) the international transport of passengers, as referred to in point (10) of Annex X, Part B, for as long as the same exemption is applied in any of the Member States which were members of the Union before the accession of Croatia.**]**

Textual Amendments

F2 Inserted by Act concerning the conditions of accession of the Republic of Croatia and the adjustments to the Treaty on European Union, the Treaty on the Functioning of the European Union and the Treaty establishing the European Atomic Energy Community.

Section 3 U.K.

Provisions common to Sections 1 and 2

[F3 Article 391 U.K.

Member States which exempt the transactions referred to in Articles 371, 375, 376 or 377, Article 378(2), Article 379(2) or Articles 380 to 390c may grant taxable persons the right to opt for taxation of those transactions.**]**

Textual Amendments

F3 Substituted by Act concerning the conditions of accession of the Republic of Croatia and the adjustments to the Treaty on European Union, the Treaty on the Functioning of the European Union and the Treaty establishing the European Atomic Energy Community.

Article 392 U.K.

Member States may provide that, in respect of the supply of buildings and building land purchased for the purpose of resale by a taxable person for whom the VAT on the purchase was not deductible, the taxable amount shall be the difference between the selling price and the purchase price.

Article 393 U.K.

1 With a view to facilitating the transition to the definitive arrangements referred to in Article 402, the Council shall, on the basis of a report from the Commission, review the situation

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with regard to the derogations provided for in Sections 1 and 2 and shall, acting in accordance with Article 93 of the Treaty decide whether any or all of those derogations is to be abolished.

2 By way of definitive arrangements, passenger transport shall be taxed in the Member State of departure for that part of the journey taking place within the Community, in accordance with the detailed rules to be laid down by the Council, acting in accordance with Article 93 of the Treaty.