

Council Directive 2008/7/EC of 12 February 2008  
concerning indirect taxes on the raising of capital

CHAPTER III

**SPECIAL PROVISIONS**

*Article 7*

**Levying of capital duty in certain Member States**

1 Notwithstanding Article 5(1)(a), a Member State which as at 1 January 2006 charged a duty on contributions of capital to capital companies, hereinafter ‘capital duty’, may continue to do so provided that it complies with Articles 8 to 14.

2 If, at any time after 1 January 2006, a Member State discontinues the charging of capital duty, it may not reintroduce it.

3 If, at any time after 1 January 2006, a Member State discontinues the charging of capital duty on the contributions of capital referred to in Article 3(g) to (j), it may not reintroduce capital duty on such contributions of capital, notwithstanding Article 10(2).

4 If, at any time after 1 January 2006, a Member State discontinues the charging of capital duty on the supplying of fixed or working capital to a branch, it may not reintroduce duty on the contributions of capital concerned, notwithstanding Article 10(4).

5 If, at any time after 1 January 2006, a Member State allows exemptions under Article 13, it may not subsequently charge capital duty on the contributions of capital concerned.