

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

TITLE XII

SPECIAL SCHEMES

CHAPTER 1

Special scheme for small enterprises

Section 2

Exemptions or graduated relief

Article 283

1 The arrangements provided for in this Section shall not apply to the following transactions:

- a transactions carried out on an occasional basis, as referred to in Article 12;
- b supplies of new means of transport carried out in accordance with the conditions specified in Article 138(1) and (2)(a);
- c supplies of goods or services carried out by a taxable person who is not established in the Member State in which the VAT is due.

2 Member States may exclude transactions other than those referred to in paragraph 1 from the arrangements provided for in this Section.