

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

TITLE XIII

DEROGATIONS

CHAPTER 1

Derogations applying until the adoption of definitive arrangements

Section 2

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

Article 376

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.