

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 1

**Derogations for States which were members of the Community on 1 January 1978**

*Article 370*

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

*Article 371*

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*

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*

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*

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.