

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

TITLE X

**DEDUCTIONS**

CHAPTER 5

**Adjustment of deductions**

*Article 192*

Where a taxable person transfers from being taxed in the normal way to a special scheme or vice versa, Member States may take all measures necessary to ensure that the taxable person does not enjoy unjustified advantage or sustain unjustified harm.