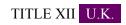
Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax



SPECIAL SCHEMES

CHAPTER 1 U.K.

Special scheme for small enterprises

Section 2 U.K.

Exemptions or graduated relief

Article 289 U.K.

Taxable persons exempt from VAT shall not be entitled to deduct VAT in accordance with Articles 167 to 171 and Articles 173 to 177, and may not show the VAT on their invoices.