

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

TITLE XIV

**MISCELLANEOUS**

CHAPTER 4

**Other taxes, duties and charges**

*Article 401*

Without prejudice to other provisions of Community law, this Directive shall not prevent a Member State from maintaining or introducing taxes on insurance contracts, taxes on betting and gambling, excise duties, stamp duties or, more generally, any taxes, duties or charges which cannot be characterised as turnover taxes, provided that the collecting of those taxes, duties or charges does not give rise, in trade between Member States, to formalities connected with the crossing of frontiers.