

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

TITLE XV

**FINAL PROVISIONS**

CHAPTER 1

**Transitional arrangements for the taxation of trade between Member States**

*Article 402*

1 The arrangements provided for in this Directive for the taxation of trade between Member States are transitional and shall be replaced by definitive arrangements based in principle on the taxation in the Member State of origin of the supply of goods or services.

2 Having concluded, upon examination of the report referred to in Article 404, that the conditions for transition to the definitive arrangements are met, the Council shall, acting in accordance with Article 93 of the Treaty, adopt the provisions necessary for the entry into force and for the operation of the definitive arrangements.

*<sup>F1</sup>Article 403*

.....  
**Textual Amendments**

**F1** Deleted by [Council Directive \(EU\) 2018/1910 of 4 December 2018 amending Directive 2006/112/EC as regards the harmonisation and simplification of certain rules in the value added tax system for the taxation of trade between Member States.](#)

*<sup>F1</sup>Article 404*

.....  
**Textual Amendments**

**F1** Deleted by [Council Directive \(EU\) 2018/1910 of 4 December 2018 amending Directive 2006/112/EC as regards the harmonisation and simplification of certain rules in the value added tax system for the taxation of trade between Member States.](#)