

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

TITLE VIII

RATES

CHAPTER 4

Special provisions applying until the adoption of definitive arrangements

Article 114

1 Member States which, on 1 January 1993, were obliged to increase their standard rate in force at 1 January 1991 by more than 2 % may apply a reduced rate lower than the minimum laid down in Article 99 to the supply of goods and services in the categories set out in Annex III.

[^{F1}The Member States referred to in the first subparagraph may also apply such a rate to children's clothing and children's footwear and housing.]

2 Member States may not rely on paragraph 1 to introduce exemptions with deductibility of the VAT paid at the preceding stage.

Textual Amendments

F1 Substituted by [Council Directive 2009/47/EC of 5 May 2009 amending Directive 2006/112/EC as regards reduced rates of value added tax.](#)