

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

TITLE VIII

**RATES**

CHAPTER 5

**Temporary provisions**

*Article 127*

Malta may, until 1 January 2010, continue to grant an exemption with deductibility of VAT paid at the preceding stage in respect of the supply of foodstuffs for human consumption and pharmaceuticals.