

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

TITLE VIII

RATES

CHAPTER 5

Temporary provisions

[^{F1}Article 129a

- 1 Member States may take one of the following measures:
 - a apply a reduced rate to the supply of COVID-19 *in vitro* diagnostic medical devices and services closely linked to those devices;
 - b grant an exemption with deductibility of VAT paid at the preceding stage in respect of the supply of COVID-19 *in vitro* diagnostic medical devices and services closely linked to those devices.

Only COVID-19 *in vitro* diagnostic medical devices that are in conformity with the applicable requirements set out in Directive 98/79/EC of the European Parliament and of the Council⁽¹⁾ or Regulation (EU) 2017/746 of the European Parliament and of the Council⁽²⁾ and other applicable Union legislation shall be eligible for the measures provided for in the first subparagraph.

- 2 Member States may grant an exemption with deductibility of VAT paid at the preceding stage in respect of the supply of COVID-19 vaccines and services closely linked to those vaccines.

Only COVID-19 vaccines authorised by the Commission or by Member States shall be eligible for the exemption provided for in the first subparagraph.

- 3 This Article shall apply until 31 December 2022.]

Textual Amendments

- F1** Inserted by Council Directive (EU) 2020/2020 of 7 December 2020 amending Directive 2006/112/EC as regards temporary measures in relation to value added tax applicable to COVID-19 vaccines and *in vitro* diagnostic medical devices in response to the COVID-19 pandemic.

Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

- (1) [^{F1}Directive 98/79/EC of the European Parliament and of the Council of 27 October 1998 on *in vitro* diagnostic medical devices (OJ L 331, 7.12.1998, p. 1).]
- (2) [^{F1}Regulation (EU) 2017/746 of the European Parliament and of the Council of 5 April 2017 on *in vitro* diagnostic medical devices and repealing Directive 98/79/EC and Commission Decision 2010/227/EU (OJ L 117, 5.5.2017, p. 176).]

Textual Amendments

- F1** Inserted by [Council Directive \(EU\) 2020/2020 of 7 December 2020 amending Directive 2006/112/EC as regards temporary measures in relation to value added tax applicable to COVID-19 vaccines and in vitro diagnostic medical devices in response to the COVID-19 pandemic.](#)