

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 130*

Slovakia may continue to apply a reduced rate of not less than 5 % to the following transactions:

- (a) the supply of construction work for residential housing not provided as part of a social policy, excluding building materials, until 31 December 2007;
- (b) the supply of heat energy used by private households and small entrepreneurs who are not subject to VAT for heating and the production of hot water, excluding raw materials used to generate heat energy, until 31 December 2008.