

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

TITLE X

**DEDUCTIONS**

CHAPTER 5

**Adjustment of deductions**

*Article 191*

If, in any Member State, the practical effect of applying Articles 187 and 188 is negligible, that Member State may, after consulting the VAT Committee, refrain from applying those provisions, having regard to the overall impact of VAT in the Member State concerned and the need for administrative simplification, and provided that no distortion of competition thereby arises.