

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

TITLE XII **U.K.**

SPECIAL SCHEMES

CHAPTER 4 **U.K.**

**Special arrangements for second-hand goods,
works of art, collectors' items and antiques**

Section 4 **U.K.**

Measures to prevent distortion of competition and tax evasion

Article 342 **U.K.**

Member States may take measures concerning the right of deduction in order to ensure that the taxable dealers covered by special arrangements as provided for in Section 2 do not enjoy unjustified advantage or sustain unjustified harm.