

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

TITLE XIII

**DEROGATIONS**

CHAPTER 1

**Derogations applying until the adoption of definitive arrangements**

Section 2

**Derogations for States which acceded to the Community after 1 January 1978**

*Article 378*

- 1 Austria may continue to tax the transactions listed in point (2) of Annex X, Part A.
- 2 For as long as the same exemptions are applied in any of the Member States which were members of the Community on 31 December 1994, Austria may, in accordance with the conditions applying in that Member State on the date of its accession, continue to exempt the following transactions:
  - a the transactions listed in points (5) and (9) of Annex X, Part B;
  - b with deductibility of the VAT paid at the preceding stage, all parts of international passenger transport operations, carried out by air, sea or inland waterway, other than passenger transport operations on Lake Constance.