

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

TITLE XV **U.K.**

**FINAL PROVISIONS**

CHAPTER 2 **U.K.**

**Transitional measures applicable in the context of accession to the European Union**

*Article 405* **U.K.**

For the purposes of this Chapter, the following definitions shall apply:

- (1) ‘Community’ means the territory of the Community as defined in point (1) of Article 5 before the accession of new Member States;
- (2) ‘new Member States’ means the territory of the Member States which acceded to the European Union after 1 January 1995, as defined for each of those Member States in point (2) of Article 5;
- (3) ‘enlarged Community’ means the territory of the Community as defined in point (1) of Article 5 after the accession of new Member States.