

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

TITLE XV

FINAL PROVISIONS

CHAPTER 2

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

Article 407

The provisions in force at the time the goods were placed under customs transit arrangements shall continue to apply until the goods cease to be covered by these arrangements after the date of accession, where the following conditions are met:

- (a) the goods were placed, before the date of accession, under customs transit arrangements;
- (b) the goods have not ceased to be covered by these arrangements before the date of accession.