

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

[<sup>XI</sup>TITLE VII

**TAXABLE AMOUNT]**

CHAPTER 5

**Miscellaneous provisions**

*Article 90*

- 1 In the case of cancellation, refusal or total or partial non-payment, or where the price is reduced after the supply takes place, the taxable amount shall be reduced accordingly under conditions which shall be determined by the Member States.
- 2 In the case of total or partial non-payment, Member States may derogate from paragraph 1.