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

### TITLE VIII

#### **RATES**

## **CHAPTER 5**

## **Temporary provisions**

*[F1 Article 123]* 

The Czech Republic may, until 31 December 2010, continue to apply a reduced rate of not less than 5 % to the supply of construction work for residential housing not provided as part of a social policy, excluding building materials.]

#### **Textual Amendments**

**F1** Substituted by Council Directive 2007/75/EC of 20 December 2007 amending Directive 2006/112/EC with regard to certain temporary provisions concerning rates of value added tax.

F2Article 124

## **Textual Amendments**

**F2** Deleted by Council Directive 2007/75/EC of 20 December 2007 amending Directive 2006/112/EC with regard to certain temporary provisions concerning rates of value added tax.

### Article 125

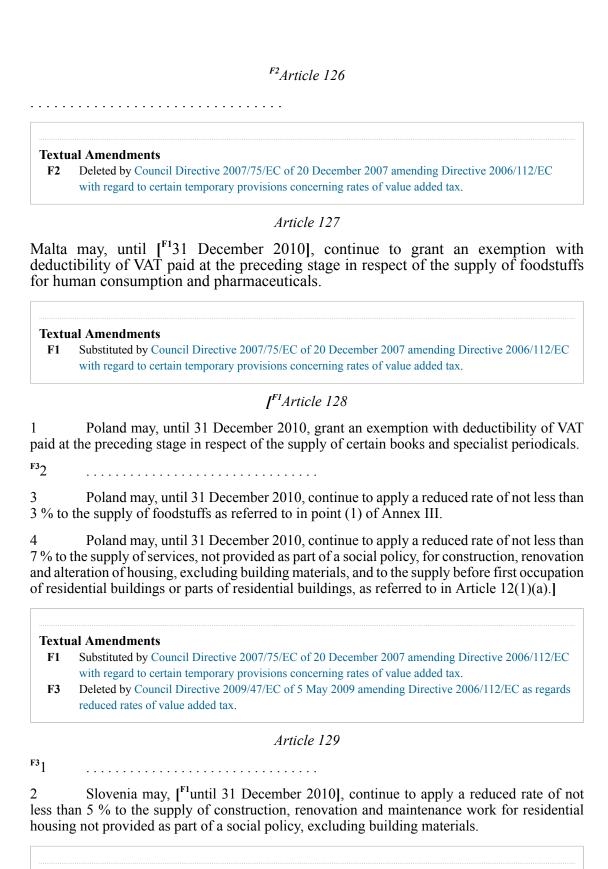
Cyprus may, [Fluntil 31 December 2010], continue to grant an exemption with deductibility of VAT paid at the preceding stage in respect of the supply of pharmaceuticals and foodstuffs for human consumption, with the exception of ice cream, ice lollies, frozen yoghurt, water ice and similar products and savoury food products (potato crisps/sticks, puffs and similar products packaged for human consumption without further preparation).

F<sup>3</sup>2

#### **Textual Amendments**

- **F1** Substituted by Council Directive 2007/75/EC of 20 December 2007 amending Directive 2006/112/EC with regard to certain temporary provisions concerning rates of value added tax.
- **F3** Deleted by Council Directive 2009/47/EC of 5 May 2009 amending Directive 2006/112/EC as regards reduced rates of value added tax.

Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.



### **Textual Amendments**

Substituted by Council Directive 2007/75/EC of 20 December 2007 amending Directive 2006/112/EC with regard to certain temporary provisions concerning rates of value added tax.

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F3 Deleted by Council Directive 2009/47/EC of 5 May 2009 amending Directive 2006/112/EC as regards reduced rates of value added tax.

F2Article 130

### **Textual Amendments**

Deleted by Council Directive 2007/75/EC of 20 December 2007 amending Directive 2006/112/EC with regard to certain temporary provisions concerning rates of value added tax.