

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

TITLE VIII

RATES

CHAPTER 5

Temporary provisions

*<sup>F1</sup>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.](#)

*<sup>F2</sup>Article 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*

1 Cyprus may, [<sup>F1</sup>until 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).

<sup>F3</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.](#)

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*<sup>F2</sup>Article 126*

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**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.](#)

*<sup>F3</sup>Article 127*

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**Textual Amendments**

- 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.](#)

*<sup>F1</sup>Article 128*

1 Poland may, until 31 December 2010, grant an exemption with deductibility of VAT paid at the preceding stage in respect of the supply of certain books and specialist periodicals.

<sup>F3</sup><sub>2</sub> .....

3 Poland may, until 31 December 2010, continue to apply a reduced rate of not less than 3 % to the supply of foodstuffs as referred to in point (1) of Annex III.

4 Poland may, until 31 December 2010, continue to apply a reduced rate of not less than 7 % to the supply of services, not provided as part of a social policy, for construction, renovation and alteration of housing, excluding building materials, and to the supply before first occupation of residential buildings or parts of residential buildings, as referred to in Article 12(1)(a).]

**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.](#)

*Article 129*

<sup>F3</sup><sub>1</sub> .....

2 Slovenia may, [<sup>F1</sup>until 31 December 2010], continue to apply a reduced rate of not less than 5 % to the supply of construction, renovation and maintenance 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.](#)

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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.

*[<sup>F4</sup> Article 129a*

- 1 Member States may take one of the following measures:
- a apply a reduced rate to the supply of COVID-19 *in vitro* diagnostic medical devices and services closely linked to those devices;
  - b grant an exemption with deductibility of VAT paid at the preceding stage in respect of the supply of COVID-19 *in vitro* diagnostic medical devices and services closely linked to those devices.

Only COVID-19 *in vitro* diagnostic medical devices that are in conformity with the applicable requirements set out in Directive 98/79/EC of the European Parliament and of the Council<sup>(1)</sup> or Regulation (EU) 2017/746 of the European Parliament and of the Council<sup>(2)</sup> and other applicable Union legislation shall be eligible for the measures provided for in the first subparagraph.

- 2 Member States may grant an exemption with deductibility of VAT paid at the preceding stage in respect of the supply of COVID-19 vaccines and services closely linked to those vaccines.

Only COVID-19 vaccines authorised by the Commission or by Member States shall be eligible for the exemption provided for in the first subparagraph.

- 3 This Article shall apply until 31 December 2022.]

**Textual Amendments**

**F4** Inserted by Council Directive (EU) 2020/2020 of 7 December 2020 amending Directive 2006/112/EC as regards temporary measures in relation to value added tax applicable to COVID-19 vaccines and *in vitro* diagnostic medical devices in response to the COVID-19 pandemic.

*[<sup>F2</sup> Article 130*

**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.

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- (1) [<sup>F4</sup>Directive 98/79/EC of the European Parliament and of the Council of 27 October 1998 on *in vitro* diagnostic medical devices (OJ L 331, 7.12.1998, p. 1).]
- (2) [<sup>F4</sup>Regulation (EU) 2017/746 of the European Parliament and of the Council of 5 April 2017 on *in vitro* diagnostic medical devices and repealing Directive 98/79/EC and Commission Decision 2010/227/EU (OJ L 117, 5.5.2017, p. 176).]

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#### **Textual Amendments**

- F4** Inserted by [Council Directive \(EU\) 2020/2020 of 7 December 2020 amending Directive 2006/112/EC as regards temporary measures in relation to value added tax applicable to COVID-19 vaccines and in vitro diagnostic medical devices in response to the COVID-19 pandemic.](#)