

# Table of contents

## Integrated text of Council Directive 2006/112/EC on the common system of value added tax

<b>PREAMBLES</b>	<b>xxxi</b>
COUNCIL DIRECTIVE 2006/112/EC of 28 November 2006 on the common system of value added tax	xxxi
COUNCIL DIRECTIVE 2006/138/EC of 20 December 2006 amending Directive 2006/112/EC on the common system of value added tax as regards the period of application of the value added tax arrangements applicable to radio and television broadcasting services and certain electronically supplied services	xli
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	xlii
<b>TITLE I SUBJECT MATTER AND SCOPE</b>	<b>1</b>
Article 1	1
Article 2	1
Article 3	3
Article 4	4
<b>TITLE II TERRITORIAL SCOPE</b>	<b>5</b>
Article 5	5
Article 6	5
Article 7	6
Article 8	6
<b>TITLE III TAXABLE PERSONS</b>	<b>7</b>
Article 9	7
Article 10	7

TABLE OF CONTENTS

<i>Article 11</i>	7
<i>Article 12</i>	8
<i>Article 13</i>	8
<b>TITLE IV TAXABLE TRANSACTIONS</b>	<b>10</b>
<b><i>CHAPTER 1 Supply of goods</i></b>	<b>10</b>
<i>Article 14</i>	10
<i>Article 15</i>	10
<i>Article 16</i>	11
<i>Article 17</i>	11
<i>Article 18</i>	12
<i>Article 19</i>	13
<b><i>CHAPTER 2 Intra-Community acquisition of goods</i></b>	<b>13</b>
<i>Article 20</i>	13
<i>Article 21</i>	14
<i>Article 22</i>	14
<i>Article 23</i>	14
<b><i>CHAPTER 3 Supply of services</i></b>	<b>14</b>
<i>Article 24</i>	14
<i>Article 25</i>	15
<i>Article 26</i>	15
<i>Article 27</i>	16
<i>Article 28</i>	16
<i>Article 29</i>	16
<b><i>CHAPTER 4 Importation of goods</i></b>	<b>16</b>
<i>Article 30</i>	16

<b>TITLE V PLACE OF TAXABLE TRANSACTIONS</b>	<b>17</b>
<b><i>CHAPTER 1 Place of supply of goods</i></b>	<b>17</b>
<b>Section 1 Supply of goods without transport</b>	<b>17</b>
<i>Article 31</i>	17
<b>Section 2 Supply of goods with transport</b>	<b>17</b>
<i>Article 32</i>	17
<i>Article 33</i>	17
<i>Article 34</i>	18
<i>Article 35</i>	19
<i>Article 36</i>	19
<b>Section 3 Supply of goods on board ships, aircraft or trains</b>	<b>20</b>
<i>Article 37</i>	20
<b>Section 4 Supply of goods through distribution systems</b>	<b>21</b>
<i>Article 38</i>	21
<i>Article 39</i>	21
<b><i>CHAPTER 2 Place of an intra-Community acquisition of goods</i></b>	<b>21</b>
<i>Article 40</i>	21
<i>Article 41</i>	22
<i>Article 42</i>	22
<b><i>CHAPTER 3 Place of supply of services</i></b>	<b>22</b>
<b>Section 1 General rule</b>	<b>22</b>
<i>Article 43</i>	22



# TABLE OF CONTENTS

<b>Section 2 Particular provisions</b>	<b>23</b>
<b>Subsection 1 Supply of services by intermediaries</b>	<b>23</b>
<i>Article 44</i>	23
<b>Subsection 2 Supply of services connected with immovable property</b>	<b>23</b>
<i>Article 45</i>	23
<b>Subsection 3 Supply of transport</b>	<b>24</b>
<i>Article 46</i>	24
<i>Article 47</i>	24
<i>Article 48</i>	24
<i>Article 49</i>	24
<i>Article 50</i>	25
<i>Article 51</i>	25
<b>Subsection 4 Supply of cultural and similar services, ancillary transport services or services relating to movable tangible property</b>	<b>25</b>
<i>Article 52</i>	25
<i>Article 53</i>	26
<i>Article 54</i>	26
<i>Article 55</i>	26
<b>Subsection 5 Supply of miscellaneous services</b>	<b>26</b>
<i>Article 56</i>	26
<i>Article 57</i>	29
<b>Subsection 6 Criterion of effective use and use and enjoyment</b>	<b>30</b>
<i>Article 58</i>	30
<i>Article 59</i>	30

<b>CHAPTER 4 Place of importation of goods</b>	<b>31</b>
Article 60	31
Article 61	31
<b>TITLE VI CHARGEABLE EVENT AND CHARGEABILITY OF VAT</b>	<b>32</b>
<b>CHAPTER 1</b>	<b>32</b>
<b>General provisions</b>	<b>32</b>
Article 62	32
<b>CHAPTER 2 Supply of goods or services</b>	<b>32</b>
Article 63	32
Article 64	32
Article 65	33
Article 66	33
Article 67	33
<b>CHAPTER 3 Intra-Community acquisition of goods</b>	<b>33</b>
Article 68	33
Article 69	34
<b>CHAPTER 4 Importation of goods</b>	<b>34</b>
Article 70	34
Article 71	34
<b>TITLE VII TAXABLE AMOUNT</b>	<b>35</b>
<b>CHAPTER 1 Definition</b>	<b>35</b>
Article 72	35
<b>CHAPTER 2 Supply of goods or services</b>	<b>35</b>
Article 73	35

## TABLE OF CONTENTS

<i>Article 74</i>	36
<i>Article 75</i>	36
<i>Article 76</i>	36
<i>Article 77</i>	36
<i>Article 78</i>	36
<i>Article 79</i>	37
<i>Article 80</i>	37
<i>Article 81</i>	38
<i>Article 82</i>	38
<b>CHAPTER 3 Intra-Community acquisition of goods</b>	<b>39</b>
<i>Article 83</i>	39
<i>Article 84</i>	39
<b>CHAPTER 4 Importation of goods</b>	<b>39</b>
<i>Article 85</i>	39
<i>Article 86</i>	39
<i>Article 87</i>	40
<i>Article 88</i>	40
<i>Article 89</i>	40
<b>CHAPTER 5 Miscellaneous provisions</b>	<b>41</b>
<i>Article 90</i>	41
<i>Article 91</i>	41
<i>Article 92</i>	41
<b>TITLE VIII RATES</b>	<b>43</b>
<b>CHAPTER 1 Application of rates</b>	<b>43</b>
<i>Article 93</i>	43
<i>Article 94</i>	43
<i>Article 95</i>	43

<b>CHAPTER 2 Structure and level of rates</b>	<b>44</b>
<b>Section 1 Standard rate</b>	<b>44</b>
Article 96	44
Article 97	44
<b>Section 2 Reduced rates</b>	<b>44</b>
Article 98	44
Article 99	44
Article 100	45
Article 101	45
<b>Section 3 Particular provisions</b>	<b>45</b>
Article 102	45
Article 103	46
Article 104	46
Article 105	46
<b>CHAPTER 3 Temporary provisions for particular labour-intensive services</b>	<b>46</b>
Article 106	46
Article 107	47
Article 108	47
<b>CHAPTER 4 Special provisions applying until the adoption of definitive arrangements</b>	<b>47</b>
Article 109	47
Article 110	48
Article 111	48
Article 112	48
Article 113	49
Article 114	49



## TABLE OF CONTENTS

<i>Article 115</i>	49
<i>Article 116</i>	49
<i>Article 117</i>	49
<i>Article 118</i>	50
<i>Article 119</i>	50
<i>Article 120</i>	50
<i>Article 121</i>	50
<i>Article 122</i>	50
<b>CHAPTER 5 Temporary provisions</b>	<b>51</b>
<i>Article 123</i>	51
<i>Article 124</i>	51
<i>Article 125</i>	51
<i>Article 126</i>	51
<i>Article 127</i>	51
<i>Article 128</i>	52
<i>Article 129</i>	52
<i>Article 130</i>	52
<b>TITLE IX EXEMPTIONS</b>	<b>53</b>
<b>CHAPTER 1 General provisions</b>	<b>53</b>
<i>Article 131</i>	53
<b>CHAPTER 2 Exemptions for certain activities in the public interest</b>	<b>53</b>
<i>Article 132</i>	53
<i>Article 133</i>	55
<i>Article 134</i>	56
<b>CHAPTER 3 Exemptions for other activities</b>	<b>56</b>
<i>Article 135</i>	56



<i>Article 136</i>	58
<i>Article 137</i>	58
<b>CHAPTER 4 Exemptions for intra-Community transactions</b>	<b>59</b>
<b>Section 1 Exemptions related to the supply of goods</b>	<b>59</b>
<i>Article 138</i>	59
<i>Article 139</i>	59
<b>Section 2 Exemptions for intra-Community acquisitions of goods</b>	<b>60</b>
<i>Article 140</i>	60
<i>Article 141</i>	60
<b>Section 3 Exemptions for certain transport services</b>	<b>61</b>
<i>Article 142</i>	61
<b>CHAPTER 5 Exemptions on importation</b>	<b>61</b>
<i>Article 143</i>	61
<i>Article 144</i>	63
<i>Article 145</i>	63
<b>CHAPTER 6 Exemptions on exportation</b>	<b>64</b>
<i>Article 146</i>	64
<i>Article 147</i>	65
<b>CHAPTER 7 Exemptions related to international transport</b>	<b>66</b>
<i>Article 148</i>	66
<i>Article 149</i>	66
<i>Article 150</i>	67

## TABLE OF CONTENTS

<b>CHAPTER 8 Exemptions relating to certain transactions treated as exports</b>	<b>67</b>
Article 151	67
Article 152	68
<b>CHAPTER 9 Exemptions for the supply of services by intermediaries</b>	<b>68</b>
Article 153	68
<b>CHAPTER 10 Exemptions for transactions relating to international trade</b>	<b>68</b>
<b>Section 1 Customs warehouses, warehouses other than customs warehouses and similar arrangements</b>	<b>68</b>
Article 154	68
Article 155	69
Article 156	69
Article 157	70
Article 158	70
Article 159	71
Article 160	71
Article 161	71
Article 162	71
Article 163	72
<b>Section 2 Transactions exempted with a view to export and in the framework of trade between the Member States</b>	<b>72</b>
Article 164	72
Article 165	72
<b>Section 3 Provisions common to Sections 1 and 2</b>	<b>73</b>
Article 166	73

<b>TITLE X DEDUCTIONS</b>	<b>74</b>
<b><i>CHAPTER 1 Origin and scope of right of deduction</i></b>	<b>74</b>
Article 167	74
Article 168	74
Article 169	74
Article 170	75
Article 171	75
Article 172	76
<b><i>CHAPTER 2 Proportional deduction</i></b>	<b>77</b>
Article 173	77
Article 174	77
Article 175	78
<b><i>CHAPTER 3 Restrictions on the right of deduction</i></b>	<b>79</b>
Article 176	79
Article 177	79
<b><i>CHAPTER 4 Rules governing exercise of the right of deduction</i></b>	<b>79</b>
Article 178	79
Article 179	80
Article 180	81
Article 181	81
Article 182	81
Article 183	81
<b><i>CHAPTER 5 Adjustment of deductions</i></b>	<b>81</b>
Article 184	81
Article 185	82
Article 186	82

# TABLE OF CONTENTS

<i>Article 187</i>	82
<i>Article 188</i>	83
<i>Article 189</i>	83
<i>Article 190</i>	83
<i>Article 191</i>	84
<i>Article 192</i>	84
<b>TITLE XI OBLIGATIONS OF TAXABLE PERSONS AND CERTAIN NON-TAXABLE PERSONS</b>	<b>85</b>
<b><i>CHAPTER 1 Obligation to pay</i></b>	<b>85</b>
<b>Section 1 Persons liable for payment of VAT to the tax authorities</b>	<b>85</b>
<i>Article 193</i>	85
<i>Article 194</i>	85
<i>Article 195</i>	85
<i>Article 196</i>	85
<i>Article 197</i>	86
<i>Article 198</i>	86
<i>Article 199</i>	87
<i>Article 200</i>	88
<i>Article 201</i>	88
<i>Article 202</i>	88
<i>Article 203</i>	88
<i>Article 204</i>	88
<i>Article 205</i>	89
<b>Section 2 Payment arrangements</b>	<b>89</b>
<i>Article 206</i>	89
<i>Article 207</i>	89
<i>Article 208</i>	90



<i>Article 209</i>	90
<i>Article 210</i>	90
<i>Article 211</i>	90
<i>Article 212</i>	91
<b>CHAPTER 2 Identification</b>	<b>91</b>
<i>Article 213</i>	91
<i>Article 214</i>	91
<i>Article 215</i>	92
<i>Article 216</i>	92
<b>CHAPTER 3 Invoicing</b>	<b>92</b>
<b>Section 1 Definition</b>	<b>92</b>
<i>Article 217</i>	92
<b>Section 2 Concept of invoice</b>	<b>92</b>
<i>Article 218</i>	92
<i>Article 219</i>	93
<b>Section 3 Issue of invoices</b>	<b>93</b>
<i>Article 220</i>	93
<i>Article 221</i>	93
<i>Article 222</i>	94
<i>Article 223</i>	94
<i>Article 224</i>	94
<i>Article 225</i>	94
<b>Section 4 Content of invoices</b>	<b>95</b>
<i>Article 226</i>	95
<i>Article 227</i>	96
<i>Article 228</i>	96

## TABLE OF CONTENTS

<i>Article 229</i>	96
<i>Article 230</i>	97
<i>Article 231</i>	97
<b>Section 5 Sending invoices by electronic means</b>	<b>97</b>
<i>Article 232</i>	97
<i>Article 233</i>	97
<i>Article 234</i>	98
<i>Article 235</i>	98
<i>Article 236</i>	98
<i>Article 237</i>	98
<b>Section 6 Simplification measures</b>	<b>99</b>
<i>Article 238</i>	99
<i>Article 239</i>	99
<i>Article 240</i>	100
<b>CHAPTER 4 Accounting</b>	<b>100</b>
<b>Section 1 Definition</b>	<b>100</b>
<i>Article 241</i>	100
<b>Section 2 General obligations</b>	<b>100</b>
<i>Article 242</i>	100
<i>Article 243</i>	100
<b>Section 3 Specific obligations relating to the storage of all invoices</b>	<b>101</b>
<i>Article 244</i>	101
<i>Article 245</i>	101
<i>Article 246</i>	101
<i>Article 247</i>	102

<i>Article 248</i>	102
<b>Section 4 Right of access to invoices stored by electronic means in another Member State</b>	<b>102</b>
<i>Article 249</i>	102
<b>CHAPTER 5 Returns</b>	<b>103</b>
<i>Article 250</i>	103
<i>Article 251</i>	103
<i>Article 252</i>	104
<i>Article 253</i>	104
<i>Article 254</i>	104
<i>Article 255</i>	104
<i>Article 256</i>	105
<i>Article 257</i>	105
<i>Article 258</i>	105
<i>Article 259</i>	105
<i>Article 260</i>	105
<i>Article 261</i>	105
<b>CHAPTER 6 Recapitulative statements</b>	<b>106</b>
<i>Article 262</i>	106
<i>Article 263</i>	106
<i>Article 264</i>	106
<i>Article 265</i>	107
<i>Article 266</i>	108
<i>Article 267</i>	108
<i>Article 268</i>	108
<i>Article 269</i>	108
<i>Article 270</i>	108
<i>Article 271</i>	109

## TABLE OF CONTENTS

<b>CHAPTER 7 Miscellaneous provisions</b>	<b>109</b>
Article 272	109
Article 273	110
<b>CHAPTER 8 Obligations relating to certain importations and exportations</b>	<b>111</b>
<b>Section 1 Importation</b>	<b>111</b>
Article 274	111
Article 275	111
Article 276	111
Article 277	111
<b>Section 2 Exportation</b>	<b>112</b>
Article 278	112
Article 279	112
Article 280	112
<b>TITLE XII SPECIAL SCHEMES</b>	<b>113</b>
<b>CHAPTER 1 Special scheme for small enterprises</b>	<b>113</b>
<b>Section 1 Simplified procedures for charging and collection</b>	<b>113</b>
Article 281	113
<b>Section 2 Exemptions or graduated relief</b>	<b>113</b>
Article 282	113
Article 283	113
Article 284	114
Article 285	114
Article 286	114
Article 287	114
Article 288	116



<i>Article 289</i>	116
<i>Article 290</i>	116
<i>Article 291</i>	117
<i>Article 292</i>	117
<b>Section 3 Reporting and review</b>	<b>117</b>
<i>Article 293</i>	117
<i>Article 294</i>	117
<b>CHAPTER 2 Common flat-rate scheme for farmers</b>	<b>118</b>
<i>Article 295</i>	118
<i>Article 296</i>	119
<i>Article 297</i>	119
<i>Article 298</i>	119
<i>Article 299</i>	120
<i>Article 300</i>	120
<i>Article 301</i>	120
<i>Article 302</i>	120
<i>Article 303</i>	121
<i>Article 304</i>	122
<i>Article 305</i>	122
<b>CHAPTER 3 Special scheme for travel agents</b>	<b>122</b>
<i>Article 306</i>	122
<i>Article 307</i>	122
<i>Article 308</i>	123
<i>Article 309</i>	123
<i>Article 310</i>	123

## TABLE OF CONTENTS

<b>CHAPTER 4 Special arrangements for second-hand goods, works of art, collectors' items and antiques</b>	<b>123</b>
<b>Section 1 Definitions</b>	<b>123</b>
<i>Article 311</i>	123
<b>Section 2 Special arrangements for taxable dealers</b>	<b>124</b>
<b>Subsection 1 Margin scheme</b>	<b>124</b>
<i>Article 312</i>	124
<i>Article 313</i>	125
<i>Article 314</i>	125
<i>Article 315</i>	126
<i>Article 316</i>	126
<i>Article 317</i>	126
<i>Article 318</i>	127
<i>Article 319</i>	127
<i>Article 320</i>	127
<i>Article 321</i>	128
<i>Article 322</i>	128
<i>Article 323</i>	128
<i>Article 324</i>	128
<i>Article 325</i>	129
<b>Subsection 2 Transitional arrangements for second-hand means of transport</b>	<b>129</b>
<i>Article 326</i>	129
<i>Article 327</i>	129
<i>Article 328</i>	129
<i>Article 329</i>	130
<i>Article 330</i>	130
<i>Article 331</i>	130

<i>Article 332</i>	131
<b>Section 3 Special arrangements for sales by public auction</b>	<b>131</b>
<i>Article 333</i>	131
<i>Article 334</i>	131
<i>Article 335</i>	132
<i>Article 336</i>	132
<i>Article 337</i>	132
<i>Article 338</i>	132
<i>Article 339</i>	132
<i>Article 340</i>	133
<i>Article 341</i>	133
<b>Section 4 Measures to prevent distortion of competition and tax evasion</b>	<b>134</b>
<i>Article 342</i>	134
<i>Article 343</i>	134
<b>CHAPTER 5 Special scheme for investment gold</b>	<b>134</b>
<b>Section 1 General provisions</b>	<b>134</b>
<i>Article 344</i>	134
<i>Article 345</i>	135
<b>Section 2 Exemption from VAT</b>	<b>136</b>
<i>Article 346</i>	136
<i>Article 347</i>	136
<b>Section 3 Taxation option</b>	<b>136</b>
<i>Article 348</i>	136
<i>Article 349</i>	136
<i>Article 350</i>	137

## TABLE OF CONTENTS

<i>Article 351</i>	137
<b>Section 4 Transactions on regulated gold bullion market</b>	<b>137</b>
<i>Article 352</i>	137
<i>Article 353</i>	137
<b>Section 5 Special rights and obligations for traders in investment gold</b>	<b>137</b>
<i>Article 354</i>	137
<i>Article 355</i>	138
<i>Article 356</i>	138
<b>CHAPTER 6 Special scheme for non-established taxable persons supplying electronic services to non-taxable persons</b>	<b>139</b>
<b>Section 1 General provisions</b>	<b>139</b>
<i>Article 357</i>	139
<i>Article 358</i>	139
<b>Section 2 Special scheme for electronically supplied services</b>	<b>140</b>
<i>Article 359</i>	140
<i>Article 360</i>	140
<i>Article 361</i>	140
<i>Article 362</i>	141
<i>Article 363</i>	141
<i>Article 364</i>	142
<i>Article 365</i>	142
<i>Article 366</i>	142
<i>Article 367</i>	143
<i>Article 368</i>	143
<i>Article 369</i>	143



<b>TITLE XIII DEROGATIONS</b>	<b>145</b>
<b><i>CHAPTER 1 Derogations applying until the adoption of definitive arrangements</i></b>	<b>145</b>
<b>Section 1 Derogations for States which were members of the Community on 1 January 1978</b>	<b>145</b>
Article 370	145
Article 371	145
Article 372	145
Article 373	145
Article 374	145
<b>Section 2 Derogations for States which acceded to the Community after 1 January 1978</b>	<b>146</b>
Article 375	146
Article 376	146
Article 377	146
Article 378	146
Article 379	147
Article 380	147
Article 381	147
Article 382	147
Article 383	147
Article 384	148
Article 385	148
Article 386	148
Article 387	148
Article 388	149
Article 389	149
Article 390	149

## TABLE OF CONTENTS

<b>Section 3 Provisions common to Sections 1 and 2</b>	<b>150</b>
<i>Article 391</i>	150
<i>Article 392</i>	150
<i>Article 393</i>	150
<b><i>CHAPTER 2 Derogations subject to authorisation</i></b>	<b>151</b>
<b>Section 1 Simplification measures and measures to prevent tax evasion or avoidance</b>	<b>151</b>
<i>Article 394</i>	151
<i>Article 395</i>	151
<b>Section 2 International agreements</b>	<b>152</b>
<i>Article 396</i>	152
<b>TITLE XIV MISCELLANEOUS</b>	<b>153</b>
<b><i>CHAPTER 1 Implementing measures</i></b>	<b>153</b>
<i>Article 397</i>	153
<b><i>CHAPTER 2 VAT Committee</i></b>	<b>153</b>
<i>Article 398</i>	153
<b><i>CHAPTER 3 Conversion rates</i></b>	<b>153</b>
<i>Article 399</i>	153
<i>Article 400</i>	154
<b><i>CHAPTER 4 Other taxes, duties and charges</i></b>	<b>154</b>
<i>Article 401</i>	154

<b>TITLE XV FINAL PROVISIONS</b>	<b>155</b>
<b><i>CHAPTER 1 Transitional arrangements for the taxation of trade between Member States</i></b>	<b>155</b>
Article 402	155
Article 403	155
Article 404	155
<b><i>CHAPTER 2 Transitional measures applicable in the context of accession to the European Union</i></b>	<b>156</b>
Article 405	156
Article 406	156
Article 407	156
Article 408	157
Article 409	158
Article 410	158
<b><i>CHAPTER 3 Transposition and entry into force</i></b>	<b>159</b>
Article 411	159
Article 412	159
Article 413	159
Article 414	159
<b>ANNEX I LIST OF THE ACTIVITIES REFERRED TO IN THE THIRD SUBPARAGRAPH OF ARTICLE 13(1)</b>	<b>160</b>
<b>ANNEX II INDICATIVE LIST OF THE ELECTRONICALLY SUPPLIED SERVICES REFERRED TO IN POINT (K) OF ARTICLE 56(1)</b>	<b>161</b>
<b>ANNEX III LIST OF SUPPLIES OF GOODS AND SERVICES TO WHICH THE REDUCED RATES REFERRED TO IN ARTICLE 98 MAY BE APPLIED</b>	<b>163</b>



## TABLE OF CONTENTS

<b>ANNEX IV LIST OF THE SERVICES REFERRED TO IN ARTICLE 106</b>	<b>165</b>
<b>ANNEX V CATEGORIES OF GOODS COVERED BY WAREHOUSING ARRANGEMENTS OTHER THAN CUSTOMS WAREHOUSING AS PROVIDED FOR UNDER ARTICLE 160(2)</b>	<b>166</b>
<b>ANNEX VI LIST OF SUPPLIES OF GOODS AND SERVICES AS REFERRED TO IN POINT (D) OF ARTICLE 199(1)</b>	<b>168</b>
<b>ANNEX VII LIST OF THE AGRICULTURAL PRODUCTION ACTIVITIES REFERRED TO IN POINT (4) OF ARTICLE 295(1)</b>	<b>169</b>
<b>ANNEX VIII INDICATIVE LIST OF THE AGRICULTURAL SERVICES REFERRED TO IN POINT (5) OF ARTICLE 295(1)</b>	<b>170</b>
<b>ANNEX IX WORKS OF ART, COLLECTORS' ITEMS AND ANTIQUES, AS REFERRED TO IN POINTS (2), (3) AND (4) OF ARTICLE 311(1)</b>	<b>171</b>
<b>ANNEX X LIST OF TRANSACTIONS COVERED BY THE DEROGATIONS REFERRED TO IN ARTICLES 370 AND 371 AND ARTICLES 375 TO 390</b>	<b>173</b>
<b>ANNEX XI REPEALED DIRECTIVES AND TIME LIMITS FOR TRANSPOSITION</b>	<b>176</b>
<b>ANNEX XII CORRELATION TABLE</b>	<b>179</b>