Table of contents

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

COUNCIL DIRECTIVE 2006/112/EC of 28 November 2006 on the common system of value added tax 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 TITLE I SUBJECT MATTER AND SCOPE Article 1 Article 2 Article 3 Article 4 TITLE II TERRITORIAL SCOPE Article 6 Article 7 Article 8	XXX
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 TITLE I SUBJECT MATTER AND SCOPE Article 1 Article 2 Article 3 Article 4 TITLE II TERRITORIAL SCOPE Article 6 Article 7 Article 8	XXX
TITLE I SUBJECT MATTER AND SCOPE Article 1 Article 2 Article 3 Article 4 TITLE II TERRITORIAL SCOPE Article 5 Article 6 Article 7 Article 8	
Article 1 Article 2 Article 3 Article 4 TITLE II TERRITORIAL SCOPE Article 5 Article 6 Article 7 Article 8	xli
Article 1 Article 2 Article 3 Article 4 TITLE II TERRITORIAL SCOPE Article 5 Article 6 Article 7 Article 8	1
Article 3 Article 4 TITLE II TERRITORIAL SCOPE Article 5 Article 6 Article 7 Article 8	1
Article 4 TITLE II TERRITORIAL SCOPE Article 5 Article 6 Article 7 Article 8	. 1
TITLE II TERRITORIAL SCOPE Article 5 Article 6 Article 7 Article 8	3
Article 5 Article 6 Article 7 Article 8	4
Article 5 Article 6 Article 7 Article 8	
Article 6 Article 7 Article 8	5
Article 7 Article 8	5
Article 8	5
BF stoods the relative visit is the gifter	6
TITLE III TAXABLE PERSONS	6
TITLE III TAXABLE PERSONS	
	7
Article 9	7
Article 10	7
Article 11	7
Article 12	8

	8
Article 13	
TITLE IV TAXABLE TRANSACTIONS	10
CHAPTER 1 Supply of goods	10
Article 14	10
	10
Article 15	m my 11
Article 16	e commune 0111
Article 17	12
Article 18	mic profession 13
Article 19	
CHAPTER 2 Intra-Community acquisition of goods	13
Article 20	. 13
Article 21	14
Article 22	14
	14
Article 23	4.4
CHAPTER 3 Supply of services	14
Article 24	14
Article 25	15
Article 26	15
Article 27	16
Article 28	16
	16
Article 29	4.4
CHAPTER 4 Importation of goods	16
Article 30	10
ALLIOIC GO	

TITLE V PLACE OF TAXABLE TRANSACTIONS	17
CHAPTER 1 Place of supply of goods	17
Section 1 Supply of goods without transport	17
Article 31	17
Section 2 Supply of goods with transport	17
Article 32	17
Article 33	17
Article 34	18
Article 35	19
Article 36	19
Section 3 Supply of goods on board ships, aircraft or trains	20
Article 37	20
334/	
Section 4 Supply of goods through distribution systems	21
Article 38	21
Article 39	21
CHAPTER 2 Place of an intra-Community acquisition of goods	21
Article 40	21
Article 41	22
Article 42	22
CHAPTER 2 Place of supply of sorvious	22
CHAPTER 3 Place of supply of services	22
Section 1 General rule	22
Article 43	22
Section 2 Particular provisions	23
Subsection 1 Supply of services by intermediaries	23
Article 44	23

Subsection 2 Supply of services connected with immovable property	23
Article 45	23
2 Leasting 2 Supply of transport	24
Subsection 3 Supply of transport	24
Article 46	24
Article 47	24
Article 48	. 24
Article 49	
Article 50	25
Article 51	25
Subsection 4 Supply of cultural an similar services, ancillary transport services or services relating to movable tangible	25
property	25
Article 52	26
Article 53	26
Article 54	26
Article 55	20
Subsection 5 Supply of miscellaneous services	26
Article 56	26
Article 57	30
Subsection 6 Criterion of effective use and use and enjoyment	30
Article 58	30
Article 59	30
CHAPTER 4 Place of importation of goods	31
	31
Article 60	31
Article 61	

TITLE VI CHARGEABLE EVENT AND CHARGEABILITY OF VAT	32
CHAPTER 1 General provisions	32
Article 62	32
CHAPTER 2 Supply of goods or services	CHAPTER
Article 63	32
Article 64	32 32
Article 65	33
Article 66	33
Article 67	33
Artii	33
CHAPTER 3 Intra-Community acquisition of goods	33
Article 68	33
Article 69	34
CHAPTER 4 Importation of goods	34
Article 70	34
Article 71	34
TITLE VII TAXABLE AMOUNT	35
CHAPTER 1 Definition	35
Article 72	35
CHAPTER 2 Supply of goods or services	35
Article 73	35
Article 74	36
Article 75	36
Article 76	36
Article 77	36
Article 78	36
Article 79	37

		37
Article 80		38
Article 81		38
Article 82		
CHAPTER 3 Intra-Community a	acquisition of goods	39
Article 83		39
Article 84		39
		39
CHAPTER 4 Importation of go	ods	39
Article 85	*	39
Article 86		40
Article 87		40
Article 88	*	40
Article 89		- 70
CHAPTER 5 Miscellaneous pr	rovisions	41
Article 90		41
Article 91		41
Article 92		41
		43
TITLE VIII RATES		
CHAPTER 1 Application of ra	ntes	43
Article 93		43
Article 94		43
Article 95		43
CHAPTER 2 Structure and le	evel of rates	44
CHAPTER 2 Structure and 19		44
Section 1 Standard rate		44
Article 96		44
Article 97		

Section 2 Reduced rates	44
Article 98	44
Article 99	44
Article 100	45
Article 101	45
Section 3 Particular provisio	
Article 102	
Article 103	45
Article 104	46
Article 105	46
Article 103	46
CHAPTER 3 Temporary prov	isions for particular labour-intensive
services	46
Article 106	46
Article 107	47
Article 108	47
CHAPTER 4 Special provisio	ns applying until the adoption of
definitive arrangements	47
Article 109	47
Article 110	48
Article 111	48
Article 112	48
Article 113	49
Article 114	49
Article 115	49
Article 116	49
Article 117	49
Article 118	50
Article 119	50
Article 120	50

Article 121	50
Article 122	50
CHAPTER 5 Temporary provisions	51
Article 123	51
Article 124	51
Article 125	official E most 51
Article 126	51
Article 127	52
Article 128	52
Article 129	52
Article 130	53
TITLE IX EXEMPTIONS	54
CHAPTER 1 General provisions	54
Article 131	54
CHAPTER 2 Exemptions for certain activities in the public in	terest 54
Article 132	54
Article 133	56
Article 134	57
OUADTED 2 Examplians for other activities	57
CHAPTER 3 Exemptions for other activities	57
Article 135	59
Article 136	59
Article 137	37
CHAPTER 4 Exemptions for intra-Community transactions	60
Section 1 Exemptions related to the supply of goods	60
Article 138	60
Article 139	60

Section 2 Exemptions for intra-Community ad	equisitions of goods 61
Article 140	61
Article 141	carrier posterior in the first of the first
Section 3 Exemptions for certain transport se	ervices 62
Article 142	62
CHAPTER 5 Exemptions on importation	62
Article 143	62
Article 144	64
Article 145	64
CHAPTER 6 Exemptions on exportation	65
Article 146	65
Article 147	66
CHAPTER 7 Exemptions related to internation	nal transport 67
Article 148	67
Article 149	67
Article 150	68
CHAPTER 8 Exemptions relating to certain tra	
exports	68
Article 151	68
Article 152	69
CHAPTER 9 Exemptions for the supply of ser intermediaries	vices by
Article 153	69

CHAPTER 10 Exemptions for transactions relating to international trade	69
Section 1 Customs warehouses, warehouses other than customs warehouses and similar arrangements	69
Article 154	69
Article 155	70
Article 156	70
Article 157	. 71
Article 158	71
Article 159	72
Article 160	72
Article 161	72
Article 162	72
Article 163	73
Section 2 Transactions exempted with a view to export and in the framework of trade between the Member States	73
Article 164	73
Article 165	73
Section 3 Provisions common to Sections 1 and 2	74
Article 166	74
TITLE X DEDUCTIONS	75
CHAPTER 1 Origin and scope of right of deduction	75
Article 167	75
Article 168	75
Article 169	75
Article 170	76
Article 171	76
Article 172	77

CHAPTER 2 Proportional deduction	78
Article 173	78
Article 174	78
Article 175	79
CUAPTED 2 Postrictions on the right of deduction	19 1 10 10 10
CHAPTER 3 Restrictions on the right of deduction Article 176	80
	80
Article 177	80
CHAPTER 4 Rules governing exercise of the right of deduction	80
Article 178	80
Article 179	81
Article 180	82
Article 181	82
Article 182	82
Article 183	82
CHAPTER 5 Adjustment of deductions	82
Article 184	82
Article 185	83
Article 186	83
Article 187	83
Article 188	84
Article 189	84
Article 190	84
Article 191	85
Article 192	85

TITLE XI OBLIGATIONS OF TAXABLE PERSONS AND CERTAIN NON-TAXABLE PERSONS	86
CHAPTER 1 Obligation to pay	86
	86
Section 1 Persons liable for payment of VAT to the tax authorities	86
Article 193	86
Article 194	86
Article 195	86
Article 196	87
Article 197	87
Article 198	
Article 199	88
Article 200	89
Article 201	89
Article 202	89
Article 203	89
Article 204	89
Article 205	90
O - Han 2 Dowmont arrangements	90
Section 2 Payment arrangements	90
Article 206	90
Article 207	9.
Article 208	9
Article 209	9
Article 210	9
Article 211	9:
Article 212	
CHAPTER 2 Identification	9
Article 213	9
Article 214	9

XiX

Article 215	93
Article 216	93
AUADTED 2 Invaising	
CHAPTER 3 Invoicing	93
Section 1 Definition	93
Article 217	93
Section 2 Concept of invoice	93
Article 218	93
Article 219	94
1010/0	94
Section 3 Issue of invoices	94
Article 220	94
Article 221	94
Article 222	95
Article 223	95
Article 224	95
Article 225	95
Section 4 Content of invoices	96
Article 226	96
Article 227	97
Article 228	97
Article 229	97
Article 230	98
Article 231	98
Section 5 Sending invoices by electronic means	98
Article 232	98
Article 233	98
Article 234	99
Article 235	99
	33

Article 236		99
Article 237		99
Section 6 Simplification measures		100
Article 238		100
Article 239		100
Article 240		101
CHAPTER 4 Accounting	Photos to accomp.	101
Section 1 Definition		101
Article 241		101
Section 2 General obligations		101
Article 242		101
Article 243	, · · · · · · · · · · · · · · · · · · ·	101
Section 3 Specific obligations relat	ing to the storage of all invoices	102
Article 244		102
Article 245		102
Article 246		102
Article 247		103
Article 248		103
Section 4 Right of access to invoic	es stored by electronic means i	n
another Member State		103
Article 249		103
CHAPTER 5 Returns		104
		104
Article 250 Article 251		104
Article 251		105
ATUOIE 202		and the second

Article 253

Article 254	105
Article 255	105
Article 256	106
Article 257	106
Article 258	106
Article 259	106
Article 260	106
Article 261	106
throng -	
CHAPTER 6 Recapitulative statements	107
Article 262	107
Article 263	107
Article 264	107
Article 265	108
Article 266	109
Article 267	109
Article 268	109
Article 269	109
Article 270	109
Article 271	110
CHAPTER 7 Miscellaneous provisions	110
Article 272	110
Article 273	111
CHAPTER 8 Obligations relating to certain importations and exportations	112
	112
Section 1 Importation	112
Article 274	112
Article 275	112
Article 276	112

Article 277	112
Section 2 Exportation	113
Article 278	113
Article 279	113
Article 280	113
TITLE XII SPECIAL SCHEMES	114
CHAPTER 1 Special scheme for small enterprises	114
Section 1 Simplified procedures for charging and collection	n 114
Article 281	114
Section 2 Exemptions or graduated relief	114
Article 282	114
Article 283	114
Article 284	115
Article 285	115
Article 286	115
Article 287	115
Article 288	117
Article 289	117
Article 290	117
Article 291	118
Article 292	118
Section 3 Reporting and review	118
Article 293	118
Article 294	118
CHAPTER 2 Common flat-rate scheme for farmers	119
Article 295	119

	A contract of the same
Article 296	120
Article 297	120
Article 298	120
Article 299	121
Article 300	121
Article 301	121
Article 302	121
Article 303	. 122
Article 304	123
Article 305	123
CHAPTER 3 Special scheme for travel agents	123
Article 306	123
Article 307	123
Article 308	124
Article 309	124
Article 310	124
CHAPTER 4 Special arrangements for second-hand goods, w	vorks of
art, collectors' items and antiques	124
Section 1 Definitions	124
Article 311	124
Section 2 Special arrangements for taxable dealers	125
Subsection 1 Margin scheme	125
Article 312	125
Article 313	126
Article 314	126
Article 315	127
Article 316	127

Article: 317	127
Article 318	128
Article 319	128
Article 320	128
Article 321	129
Article 322	129
Article 323	129
Article 324	. 129
Article 325	130
Subsection 2 Transitional arrangement	s for second-hand means of
transport	130
Article 326	130
Article 327	130
Article 328	130
Article 329	131
Article 330	131
Article 331	131
Article 332	132
Section 3 Special arrangements for sale	
Article 333	132
Article 334	132
Article 335	133
Article 336	133
Article 337	133
Article 338	133
Article 339	133
Article 340	134
Article 341	134

Section 4 Measures to prevent distortion of competition and tax evasion	135
Article 342	135
Article 343	135
CHAPTER 5 Special scheme for investment gold	135
Section 1 General provisions	135
Article 344	135
Article 345	136
Section 2 Exemption from VAT	137
Article 346	137
Article 347	137
Section 3 Taxation option	137
Article 348	137
Article 349	137
Article 350	138
Article 351	138
Section 4 Transactions on regulated gold bullion market	138
Article 352	138
Article 353	138
Section 5 Special rights and obligations for traders in investmen	•
gold	138
Article 354	138
Article 355	139
Article 356	139

CHAPTER 6 Special so	cheme for non-established taxable per ic services to non-taxable persons	sons 140
supplying electron	10 Scholoco to hier taxable persons	
Section 1 General prov	visions	140
Article 357		140
Article 358		140
Section 2 Special sche	eme for electronically supplied service	s 141
Article 359		141
Article 360		141
Article 361		141
Article 362		142
Article 363		142
Article 364		143
Article 365		143
Article 366		143
Article 367		144
Article 368		144
Article 369		144
TITLE XIII DEROGATION	ONS	146
CHAPTER 1 Derogation arrangements	ons applying until the adoption of defir	nitive 146
Section 1 Derogations Community on 1 J	s for States which were members of the anuary 1978	e 146
Article 370		146
Article 371		146
Article 372		146
Article 373		146
Article 374		146

Section 2 Derogations for States which acceded to the Con after 1 January 1978	nmunity 147
Article 375	
	147
Article 376	147
Article 377	147
Article 378	147
Article 379	148
Article 380	148
Article 381	148
Article 382	148
Article 383	148
Article 384	149
Article 385	149
Article 386	149
Article 387	149
Article 388	150
Article 389	150
Article 390	150
Section 3 Provisions common to Sections 1 and 2	151
Article 391	151
Article 392	151
Article 393	151
CUAPTER 2 Devegations subject to sutherisetion	450
CHAPTER 2 Derogations subject to authorisation	152
Section 1 Simplification measures and measures to preven	t tax
evasion or avoidance	152
Article 394	152
Article 395	152

Section 2 International agreements	153
Article 396	153
TITLE XIV MISCELLANEOUS	154
CHAPTER 1 Implementing measures	154
Article 397	154
CHAPTER 2 VAT Committee	154
Article 398	154
CHAPTER 3 Conversion rates	154
Article 399	154
Article 400	155
CHAPTER 4 Other taxes, duties and charges	155
Article 401	155
TITLE XV FINAL PROVISIONS	156
CHAPTER 1 Transitional arrangements for the taxation of trade between Member States	156
Article 402	156
Article 403	156
Article 404	156
CHAPTER 2 Transitional measures applicable in the context of	
accession to the European Union	157
Article 405	157
Article 406	157
Article 407	157
Article 408	158
Article 409	159
Article 410	159

CHAPTER 3 Transposition and entry into force	160
Article 411	160
Article 412	160
Article 413	160
Article 414	160
ANNEX I LIST OF THE ACTIVITIES REFERRED TO IN THE THIRD SUBPARAGRAPH OF ARTICLE 13(1)	161
ANNEX II INDICATIVE LIST OF THE ELECTRONICALLY SUPPLIED SERVICES REFERRED TO IN POINT (K) OF ARTICLE 56(1)	162
ANNEX III LIST OF SUPPLIES OF GOODS AND SERVICES TO WHICH THE REDUCED RATES REFERRED TO IN ARTICLE 98 MAY BE APPLIED	164
ANNEX V CATEGORIES OF GOODS COVERED BY WAREHOUSING ARRANGEMENTS OTHER THAN CUSTOMS WAREHOUSING AS PROVIDED FOR UNDER ARTICLE 160(2)	167
ANNEX VI LIST OF SUPPLIES OF GOODS AND SERVICES AS REFERRED TO IN POINT (D) OF ARTICLE 199(1)	169
ANNEX VII LIST OF THE AGRICULTURAL PRODUCTION ACTIVITIES REFERRED TO IN POINT (4) OF ARTICLE 295(1)	170
ANNEX VIII INDICATIVE LIST OF THE AGRICULTURAL SERVICES REFERRED TO IN POINT (5) OF ARTICLE 295(1)	171
ANNEX IX WORKS OF ART, COLLECTORS' ITEMS AND ANTIQUES, AS REFERRED TO IN POINTS (2), (3) AND (4) OF ARTICLE 311(1)	172
ANNEX X LIST OF TRANSACTIONS COVERED BY THE DEROGATIONS REFERRED TO IN ARTICLES 370 AND 371 AND ARTICLES 375 TO 390	174
ANNEX XI REPEALED DIRECTIVES AND TIME LIMITS FOR TRANSPOSITION	177

ANNEX XII CORRELATION TABLE