

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

TITLE I

SUBJECT MATTER AND SCOPE

- Article 1 (1) This Directive establishes the common system of value added...
- Article 2 (1) The following transactions shall be subject to VAT:
- Article 3 (1) By way of derogation from Article 2(1)(b)(i), the following...
- Article 4 In addition to the transactions referred to in Article 3,...

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- Article 5 For the purposes of applying this Directive, the following definitions...
- Article 6 (1) This Directive shall not apply to the following territories...
- Article 7 (1) In view of the conventions and treaties concluded with...
- Article 8 If the Commission considers that the provisions laid down in...

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- Article 9 (1) 'Taxable person' shall mean any person who, independently, carries...
- Article 10 The condition in Article 9(1) that the economic activity be...
- Article 11 After consulting the advisory committee on value added tax (hereafter,...
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- Article 13 (1) States, regional and local government authorities and other bodies...

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- Article 15 (1) Electricity, gas, heat or cooling energy and the like...
- Article 16 The application by a taxable person of goods forming part...

- Article 17 (1) The transfer by a taxable person of goods forming...
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Article 18 Member States may treat each of the following transactions as...
Article 19 In the event of a transfer, whether for consideration or...

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Article 22 The application by the armed forces of a State party...
Article 23 Member States shall take the measures necessary to ensure that...

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Article 28 Where a taxable person acting in his own name but...
Article 29 Article 19 shall apply in like manner to the supply...

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- Article 30 'Importation of goods' shall mean the entry into the Community...

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Article 35 Articles 33 and 34 shall not apply to supplies of...
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- Article 73a Without prejudice to Article 73, the taxable amount of the...
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- Article 101 By 30 June 2007 at the latest the Commission shall...

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- Article 103 (1) Member States may provide that the reduced rate, or...
- Article 104 Austria may, in the communes of Jungholz and Mittelberg (Kleines...
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- Article 143 (1) Member States shall exempt the following transactions:
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- Article 146 (1) Member States shall exempt the following transactions:
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- Article 151 (1) Member States shall exempt the following transactions:
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Article 155 Without prejudice to other Community tax provisions, Member
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- Article 156 (1) Member States may exempt the following transactions:
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Article 158 (1) By way of derogation from Article 157(2), Member States...
Article 159 Member States may exempt the supply of services relating to...
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Article 185	(1) Adjustment shall, in particular, be made where, after the...
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Article 187	(1) In the case of capital goods, adjustment shall be...
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Article 195	VAT shall be payable by any person who is identified...
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Article 202	VAT shall be payable by any person who causes goods...
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 Article 216 Member States shall take the measures necessary to ensure that...

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 Article 219 Any document or message that amends and refers specifically and...

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 Article 222 For supplies of goods carried out in accordance with the...
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 Article 226a Where the invoice is issued by a taxable person, who...

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- Article 226b As regards simplified invoices issued pursuant to Article 220a and...
- Article 227 Member States may require taxable persons established in their territory...
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- Article 229 Member States shall not require invoices to be signed.
- Article 230 The amounts which appear on the invoice may be expressed...
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- Article 233 (1) The authenticity of the origin, the integrity of the...
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- Article 235 Member States may lay down specific conditions for electronic invoices...
- Article 236 Where batches containing several electronic invoices are sent or made...
- Article 237 By 31 December 2016 at the latest, the Commission shall...

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- Article 239 In cases where Member States make use of the option...
- Article 240 Where the taxable person has been allocated a VAT identification...

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- Article 243 (1) Every taxable person shall keep a register of the...

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- Article 245 (1) For the purposes of this Directive, the taxable person...
- Article 246
- Article 247 (1) Each Member State shall determine the period throughout which...
- Article 248 Member States may, subject to conditions which they lay down,...

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- Article 250 (1) Every taxable person shall submit a VAT return setting...
- Article 251 In addition to the information referred to in Article 250,...
- Article 252 (1) The VAT return shall be submitted by a deadline...
- Article 253 Sweden may apply a simplified procedure for small and medium-sized...
- Article 254 In the case of supplies of new means of transport...
- Article 255 Where Member States designate the customer of investment gold as...
- Article 256 Member States shall take the measures necessary to ensure that...
- Article 257 Member States shall take the measures necessary to ensure that...
- Article 258 Member States shall lay down detailed rules for the submission...
- Article 259 Member States may require persons who make intra-Community acquisitions of...
- Article 260 Member States shall lay down detailed rules for the submission...
- Article 261 (1) Member States may require the taxable person to submit...

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- Article 262 (1) Every taxable person identified for VAT purposes shall submit...
- Article 263 (1) The recapitulative statement shall be drawn up for each...
- Article 264 (1) The recapitulative statement shall set out the following information:...
- Article 265 (1) In the case of intra-Community acquisitions of goods, as...
- Article 266 By way of derogation from Articles 264 and 265, Member...
- Article 267 Member States shall take the measures necessary to ensure that...
- Article 268 Member States may require that taxable persons who, in their...

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- Article 269 Acting unanimously on a proposal from the Commission, the Council...
- Article 270 By virtue of the authorisation referred to in Article 269,...
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- Article 272 (1) Member States may release the following taxable persons from...
- Article 273 Member States may impose other obligations which they deem necessary...

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- Article 276 Where dispatch or transport of the goods referred to in...
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- Article 279 The formalities relating to the exportation of the goods referred...
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- Article 283 (1) The arrangements provided for in this Section shall not...
- Article 284 (1) Member States which have exercised the option under Article...
- Article 285 Member States which have not exercised the option under Article...
- Article 286 Member States which, at 17 May 1977, exempted taxable persons...
- Article 287 Member States which acceded after 1 January 1978 may exempt...
- Article 288 The turnover serving as a reference for the purposes of...
- Article 289 Taxable persons exempt from VAT shall not be entitled to...
- Article 290 Taxable persons who are entitled to exemption from VAT may...
- Article 291 Subject to the application of Article 281, taxable persons enjoying...
- Article 292 The arrangements provided for in this Section shall apply until...

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- Article 294 The Council shall decide, in accordance with Article 93 of...

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- Article 296 (1) Where the application to farmers of the normal VAT...
- Article 297 Member States shall, where necessary, fix the flat-rate compensation percentages...
- Article 298 The flat-rate compensation percentages shall be calculated on the basis...
- Article 299 The flat-rate compensation percentages may not have the effect of...
- Article 300 The flat-rate compensation percentages shall be applied to the prices,...
- Article 301 (1) In the case of the supply of agricultural products...
- Article 302 If a flat-rate farmer is entitled to flat-rate compensation, he...
- Article 303 (1) Where the taxable customer pays flat-rate compensation pursuant to...
- Article 304 Member States shall take all measures necessary to verify payments...
- Article 305 Whenever Member States apply this flat-rate scheme, they shall take...

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- Article 306 (1) Member States shall apply a special VAT scheme, in...
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- Article 312 For the purposes of this Subsection, the following definitions
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Article 317 If a taxable dealer exercises the option under Article 316,...
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Article 319 The taxable dealer may apply the normal VAT arrangements to...
Article 320 (1) Where the taxable dealer applies the normal VAT
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Article 322 In so far as goods are used for the purpose...
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- Article 326 Member States which, at 31 December 1992, were applying
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- Article 327 (1) These transitional arrangements shall apply to supplies of second-hand...
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- Article 329 The VAT regarded as being incorporated by the taxable dealer...
- Article 330 The VAT due in respect of each supply of means...
- Article 331 Taxable persons may not deduct from the VAT for which...
- Article 332 The taxable dealer may not enter separately on the invoices...

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- Article 333 (1) Member States may, in accordance with the provisions of...
- Article 334 These special arrangements shall apply to supplies carried out by...
- Article 335 The supply of goods to a taxable person who is...
- Article 336 The taxable amount in respect of each supply of goods...
- Article 337 The net amount paid or to be paid by the...
- Article 338 Organisers of sales by public auction who supply goods in...
- Article 339 The organiser of the sale by public auction must issue...
- Article 340 (1) The organiser of the sale by public auction to...
- Article 341 Member States which apply the arrangements provided for in this...

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- Article 342 Member States may take measures concerning the right of deduction...
- Article 343 Acting unanimously on a proposal from the Commission, the Council...

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- Article 344 (1) For the purposes of this Directive, and without prejudice...
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- Article 347 Member States shall exempt the services of agents who act...

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- Article 349 (1) Member States may allow taxable persons who, in the...
- Article 350 Where the supplier has exercised the right under Articles 348...
- Article 351 Member States shall lay down detailed rules for the exercise...

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- Article 353 Member States which, pursuant to Article 352, tax transactions between...

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- Article 355 Taxable persons who produce investment gold or transform gold into...
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- Article 358 For the purposes of this Chapter, and without prejudice to...

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Special scheme for telecommunications, broadcasting or electronic services supplied by taxable persons not established within the Community

- Article 358a For the purposes of this Section, and without prejudice to...
- Article 359 Member States shall permit any taxable person not established within...
- Article 360 The taxable person not established within the Community shall state...
- Article 361 (1) The information which the taxable person not established within...

- Article 362 The Member State of identification shall allocate to the taxable...
- Article 363 The Member State of identification shall delete the taxable person...
- Article 364 The taxable person not established within the Community shall submit...
- Article 365 The VAT return shall show the identification number and, for...
- Article 366 (1) The VAT return shall be made out in euro....
- Article 367 The taxable person not established within the Community shall pay...
- Article 368 The taxable person not established within the Community making use...
- Article 369 (1) The taxable person not established within the Community shall...

Section 3

Special scheme for telecommunications, broadcasting or electronic services supplied by taxable persons established within the Community but not in the Member State of consumption

- Article 369a For the purposes of this Section, and without prejudice to...
- Article 369b Member States shall permit any taxable person not established in...
- Article 369c The taxable person not established in the Member State of...
- Article 369d A taxable person making use of this special scheme shall,...
- Article 369e The Member State of identification shall exclude the taxable person...
- Article 369f The taxable person not established in the Member State of...
- Article 369g The VAT return shall show the identification number referred to...
- Article 369h (1) The VAT return shall be made out in euro....
- Article 369i The taxable person not established in the Member State of...
- Article 369j The taxable person not established in the Member State of...
- Article 369k (1) The taxable person not established in the Member State...

TITLE XIII

DEROGATIONS

CHAPTER 1

Derogations applying until the adoption of definitive arrangements

Section 1

Derogations for States which were members of the Community on 1 January 1978

- Article 370 Member States which, at 1 January 1978, taxed the transactions...
- Article 371 Member States which, at 1 January 1978, exempted the transactions...
- Article 372 Member States which, at 1 January 1978, applied provisions derogating...

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- Article 373 Member States which, at 1 January 1978, applied provisions derogating...
- Article 374 By way of derogation from Articles 169 and 309, Member...

Section 2

Derogations for States which acceded to the Community after 1 January 1978

- Article 375 Greece may continue to exempt the transactions listed in points...
- Article 376 Spain may continue to exempt the supply of services performed...
- Article 377 Portugal may continue to exempt the transactions listed in points...
- Article 378 (1) Austria may continue to tax the transactions listed in...
- Article 379 (1) Finland may continue to tax the transactions listed in...
- Article 380 Sweden may, in accordance with the conditions applying in that...
- Article 381 The Czech Republic may, in accordance with the conditions applying...
- Article 382 Estonia may, in accordance with the conditions applying in that...
- Article 383 Cyprus may, in accordance with the conditions applying in that...
- Article 384 For as long as the same exemptions are applied in...
- Article 385 Lithuania may, in accordance with the conditions applying in that...
- Article 386 Hungary may, in accordance with the conditions applying in that...
- Article 387 For as long as the same exemptions are applied in...
- Article 388 Poland may, in accordance with the conditions applying in that...
- Article 389 Slovenia may, in accordance with the conditions applying in that...
- Article 390 Slovakia may, in accordance with the conditions applying in that...
- Article 390a Bulgaria may, in accordance with the conditions applying in that...
- Article 390b Romania may, in accordance with the conditions applying in that...
- Article 390c Croatia may, in accordance with the conditions applying in that...

Section 3

Provisions common to Sections 1 and 2

- Article 391 Member States which exempt the transactions referred to in Articles...
- Article 392 Member States may provide that, in respect of the supply...
- Article 393 (1) With a view to facilitating the transition to the...

CHAPTER 2

Derogations subject to authorisation

Section 1

Simplification measures and measures to prevent tax evasion or avoidance

- Article 394 Member States which, at 1 January 1977, applied special measures...
- Article 395 (1) The Council, acting unanimously on a proposal from the...

Section 2

International agreements

- Article 396 (1) The Council, acting unanimously on a proposal from the...

TITLE XIV

MISCELLANEOUS

CHAPTER 1

Implementing measures

- Article 397 The Council, acting unanimously on a proposal from the Commission,...

CHAPTER 2

VAT Committee

- Article 398 (1) An advisory committee on value added tax, called ‘the...

CHAPTER 3

Conversion rates

- Article 399 Without prejudice to any other particular provisions, the equivalents in...
- Article 400 When converting the amounts referred to in Article 399 into...

CHAPTER 4

Other taxes, duties and charges

- Article 401 Without prejudice to other provisions of Community law, this Directive...

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TITLE XV

FINAL PROVISIONS

CHAPTER 1

Transitional arrangements for the taxation of trade between Member States

- Article 402 (1) The arrangements provided for in this Directive for the...
Article 403
Article 404

CHAPTER 2

Transitional measures applicable in the context of accession to the European Union

- Article 405 For the purposes of this Chapter, the following definitions shall...
Article 406 The provisions in force at the time the goods were...
Article 407 The provisions in force at the time the goods were...
Article 408 (1) The following shall be treated as an importation of...
Article 409 In the cases referred to in Article 408(1), the place...
Article 410 (1) By way of derogation from Article 71, the importation...

CHAPTER 2a

Transitional measures for the application of new legislation

- Article 410a Articles 30a, 30b and 73a shall apply only to vouchers...
Article 410b By 31 December 2022 at the latest, the Commission shall,...

CHAPTER 3

Transposition and entry into force

- Article 411 (1) Directive 67/227/EEC and Directive 77/388/EEC are repealed, without prejudice...
Article 412 (1) Member States shall bring into force the laws, regulations...
Article 413 This Directive shall enter into force on 1 January 2007....
Article 414 This Directive is addressed to the Member States.

ANNEX I

LIST OF THE ACTIVITIES REFERRED TO IN THE THIRD SUBPARAGRAPH OF ARTICLE 13(1)

Telecommunications services; supply of water, gas, electricity
and thermal energy;...

ANNEX II

INDICATIVE LIST OF THE ELECTRONICALLY SUPPLIED SERVICES
REFERRED TO IN POINT (C) OF THE FIRST PARAGRAPH OF ARTICLE 58

Website supply, web-hosting, distance maintenance of
programmes and equipment; supply...

ANNEX III

LIST OF SUPPLIES OF GOODS AND SERVICES TO WHICH THE
REDUCED RATES REFERRED TO IN ARTICLE 98 MAY BE APPLIED

Foodstuffs (including beverages but excluding alcoholic
beverages) for human and...

ANNEX IV

LIST OF THE SERVICES REFERRED TO IN ARTICLE 106

.....

ANNEX V

CATEGORIES OF GOODS COVERED BY WAREHOUSING ARRANGEMENTS OTHER
THAN CUSTOMS WAREHOUSING AS PROVIDED FOR UNDER ARTICLE 160(2)

ANNEX VI

LIST OF SUPPLIES OF GOODS AND SERVICES AS
REFERRED TO IN POINT (D) OF ARTICLE 199(1)

Supply of ferrous and non ferrous waste, scrap, and used...

ANNEX VII

LIST OF THE AGRICULTURAL PRODUCTION ACTIVITIES
REFERRED TO IN POINT (4) OF ARTICLE 295(1)

Crop production: general agriculture, including viticulture;
growing of fruit (including...

ANNEX VIII

INDICATIVE LIST OF THE AGRICULTURAL SERVICES
REFERRED TO IN POINT (5) OF ARTICLE 295(1)

Field work, reaping and mowing, threshing, baling, collecting,
harvesting, sowing...

ANNEX IX

WORKS OF ART, COLLECTORS' ITEMS AND ANTIQUES, AS REFERRED TO IN POINTS (2), (3) AND (4) OF ARTICLE 311(1)

PART A

Works of art

PART B

Collectors' items

PART C

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ANNEX X

LIST OF TRANSACTIONS COVERED BY THE DEROGATIONS REFERRED TO IN ARTICLES 370 AND 371 AND ARTICLES 375 TO 390c

PART A

Transactions which Member States may continue to tax

PART B

Transactions which Member States may continue to exempt

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PART A

Repealed Directives with their successive amendments

- (1) Directive 67/227/EEC (OJ 71, 14.4.1967, p. 1301)
- (2) Directive 77/388/EEC (OJ L 145, 13.6.1977, p. 1)

PART B

Time limits for transposition into national law

ANNEX XII

CORRELATION TABLE

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- (1) [OJ L 145, 13.6.1977, p. 1. Directive as last amended by Directive 2006/98/EC (OJ L 363, 20.12.2006, p. 129).]
- (2) [OJ 71, 14.4.1967, p. 1301. Directive as last amended by Directive 77/388/EEC.]
- (3) OJ L 253, 7.10.2000, p. 42.
- (4) OJ L 76, 23.3.1992, p. 1. Directive as last amended by Directive 2004/106/EC (OJ L 359, 4.12.2004, p. 30).