

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

TITLE XII

SPECIAL SCHEMES

CHAPTER 6

[^{F2}Special schemes for non-established taxable persons supplying telecommunications services, broadcasting services or electronic services to non-taxable persons]

Section 1

General provisions

^{F1}Article 357

Textual Amendments

F1 Deleted by [Council Directive 2008/8/EC of 12 February 2008 amending Directive 2006/112/EC as regards the place of supply of services.](#)

^{F2}Article 358

For the purposes of this Chapter, and without prejudice to other Community provisions, the following definitions shall apply:

1. ‘telecommunications services’ and ‘broadcasting services’ mean the services referred to in points (a) and (b) of the first paragraph of Article 58;
2. ‘electronic services’ and ‘electronically supplied services’ mean the services referred to in point (c) of the first paragraph of Article 58;
3. ‘Member State of consumption means’ the Member State in which the supply of the telecommunications, broadcasting or electronic services is deemed to take place according to Article 58;
4. ‘VAT return’ means the statement containing the information necessary to establish the amount of VAT due in each Member State.]

Textual Amendments

F2 Substituted by [Council Directive 2008/8/EC of 12 February 2008 amending Directive 2006/112/EC as regards the place of supply of services.](#)