

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

TITLE III

TAXABLE PERSONS

Article 10

The condition in Article 9(1) that the economic activity be conducted ‘independently’ shall exclude employed and other persons from VAT in so far as they are bound to an employer by a contract of employment or by any other legal ties creating the relationship of employer and employee as regards working conditions, remuneration and the employer's liability.