

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

TITLE III

**TAXABLE PERSONS**

*Article 11*

After consulting the advisory committee on value added tax (hereafter, the ‘VAT Committee’), each Member State may regard as a single taxable person any persons established in the territory of that Member State who, while legally independent, are closely bound to one another by financial, economic and organisational links.

A Member State exercising the option provided for in the first paragraph, may adopt any measures needed to prevent tax evasion or avoidance through the use of this provision.