

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

TITLE III

**TAXABLE PERSONS**

*Article 12*

1 Member States may regard as a taxable person anyone who carries out, on an occasional basis, a transaction relating to the activities referred to in the second subparagraph of Article 9(1) and in particular one of the following transactions:

- a the supply, before first occupation, of a building or parts of a building and of the land on which the building stands;
- b the supply of building land.

2 For the purposes of paragraph 1(a), 'building' shall mean any structure fixed to or in the ground.

Member States may lay down the detailed rules for applying the criterion referred to in paragraph 1(a) to conversions of buildings and may determine what is meant by 'the land on which a building stands'.

Member States may apply criteria other than that of first occupation, such as the period elapsing between the date of completion of the building and the date of first supply, or the period elapsing between the date of first occupation and the date of subsequent supply, provided that those periods do not exceed five years and two years respectively.

3 For the purposes of paragraph 1(b), 'building land' shall mean any unimproved or improved land defined as such by the Member States.