

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

TITLE IV

TAXABLE TRANSACTIONS

CHAPTER 1

supply of goods

Article 15

[^{F1} Electricity, gas, heat or cooling energy and the like shall be treated as tangible property.]

- 2 Member States may regard the following as tangible property:
- a certain interests in immovable property;
 - b rights in rem giving the holder thereof a right of use over immovable property;
 - c shares or interests equivalent to shares giving the holder thereof de jure or de facto rights of ownership or possession over immovable property or part thereof.

Textual Amendments

- F1** Substituted by [Council Directive 2009/162/EU of 22 December 2009 amending various provisions of Directive 2006/112/EC on the common system of value added tax.](#)