

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

TITLE XI

**OBLIGATIONS OF TAXABLE PERSONS  
AND CERTAIN NON-TAXABLE PERSONS**

CHAPTER 6

**Recapitulative statements**

*Article 266*

By way of derogation from Articles 264 and 265, Member States may provide that additional information is to be given in recapitulative statements.