

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

TITLE XII

SPECIAL SCHEMES

CHAPTER 2

Common flat-rate scheme for farmers

Article 305

Whenever Member States apply this flat-rate scheme, they shall take all measures necessary to ensure that the supply of agricultural products between Member States, carried out in accordance with the conditions specified in Article 33, is always taxed in the same way, whether the supply is effected by a flat-rate farmer or by another taxable person.