

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

TITLE XII **U.K.**

**SPECIAL SCHEMES**

CHAPTER 4 **U.K.**

**Special arrangements for second-hand goods,  
works of art, collectors' items and antiques**

Section 3 **U.K.**

**Special arrangements for sales by public auction**

*Article 339* **U.K.**

The organiser of the sale by public auction must issue to the purchaser an invoice itemising the following:

- (a) the auction price of the goods;
- (b) taxes, duties, levies and charges;
- (c) incidental expenses, such as commission, packing, transport and insurance costs, charged by the organiser to the purchaser of the goods.

The invoice issued by the organiser of the sale by public auction must not indicate any VAT separately.