

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

TITLE XII

**SPECIAL SCHEMES**

CHAPTER 6

**[<sup>F1</sup>Special schemes for non-established taxable persons supplying telecommunications services, broadcasting services or electronic services to non-taxable persons]**

Section 2

**[<sup>F1</sup>Special scheme for telecommunications, broadcasting or electronic services supplied by taxable persons not established within the Community]**

*[<sup>F1</sup>Article 359*

Member States shall permit any taxable person not established within the Community supplying telecommunications, broadcasting or electronic services to a non-taxable person who is established in a Member State or has his permanent address or usually resides in a Member State, to use this special scheme. This scheme applies to all those services supplied within the Community.]

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**Textual Amendments**

- F1** Substituted by [Council Directive 2008/8/EC of 12 February 2008 amending Directive 2006/112/EC as regards the place of supply of services.](#)