

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

TITLE XII

SPECIAL SCHEMES

CHAPTER 6

**Special scheme for non-established taxable persons
supplying electronic services to non-taxable persons**

Section 2

Special scheme for electronically supplied services

Article 361

1 The information which the non-established taxable person must provide to the Member State of identification when he commences a taxable activity shall contain the following details:

- a name;
- b postal address;
- c electronic addresses, including websites;
- d national tax number, if any;
- e a statement that the person is not identified for VAT purposes within the Community.

2 The non-established taxable person shall notify the Member State of identification of any changes in the information provided.