

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

TITLE XII **U.K.**

SPECIAL SCHEMES

CHAPTER 6 **U.K.**

[^{F1}Special schemes for non-established taxable persons supplying telecommunications services, broadcasting services or electronic services to non-taxable persons]

Section 2 **U.K.**

[^{F1}Special scheme for telecommunications, broadcasting or electronic services supplied by taxable persons not established within the Community]

[^{F1}Article 362 **U.K.**

The Member State of identification shall allocate to the taxable person not established within the Community an individual VAT identification number and shall notify him of that number by electronic means. On the basis of the information used for that identification, Member States of consumption may have recourse to their own identification systems.]

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.](#)