

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]**

<sup>F1</sup>Section 3

**Special scheme for telecommunications, broadcasting or  
electronic services supplied by taxable persons established within  
the Community but not in the Member State of consumption**

*[<sup>F1</sup>Article 369i*

The taxable person not established in the Member State of consumption shall pay the VAT, making reference to the relevant VAT return, when submitting the VAT return, at the latest, however, at the expiry of the deadline by which the return must be submitted.

Payment shall be made to a bank account denominated in euro, designated by the Member State of identification. Member States which have not adopted the euro may require the payment to be made to a bank account denominated in their own currency.]

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**Textual Amendments**

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