

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

TITLE II

TERRITORIAL SCOPE

Article 5

For the purposes of applying this Directive, the following definitions shall apply:

- (1) 'Community' and 'territory of the Community' mean the territories of the Member States as defined in point (2);
- (2) 'Member State' and 'territory of a Member State' mean the territory of each Member State of the Community to which the Treaty establishing the European Community is applicable, in accordance with Article 299 of that Treaty, with the exception of any territory referred to in Article 6 of this Directive;
- (3) 'third territories' means those territories referred to in Article 6;
- (4) 'third country' means any State or territory to which the Treaty is not applicable.