

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

TITLE V

PLACE OF TAXABLE TRANSACTIONS

CHAPTER 3

Place of supply of services

Section 2

Particular provisions

Subsection 5

Supply of miscellaneous services

Article 56

1 The place of supply of the following services to customers established outside the Community, or to taxable persons established in the Community but not in the same country as the supplier, shall be the place where the customer has established his business or has a fixed establishment for which the service is supplied, or, in the absence of such a place, the place where he has his permanent address or usually resides:

- a transfers and assignments of copyrights, patents, licences, trade marks and similar rights;
- b advertising services;
- c the services of consultants, engineers, consultancy bureaux, lawyers, accountants and other similar services, as well as data processing and the provision of information;
- d obligations to refrain from pursuing or exercising, in whole or in part, a business activity or a right referred to in this paragraph;
- e banking, financial and insurance transactions, including reinsurance, with the exception of the hire of safes;
- f the supply of staff;
- g the hiring out of movable tangible property, with the exception of all means of transport;
- h the provision of access to, and of transport or transmission through, natural gas and electricity distribution systems and the provision of other services directly linked thereto;
- i telecommunications services;
- j radio and television broadcasting services;
- k electronically supplied services, such as those referred to in Annex II;
- l the supply of services by intermediaries, acting in the name and on behalf of other persons, where those intermediaries take part in the supply of the services referred to in this paragraph.

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2 Where the supplier of a service and the customer communicate via electronic mail, that shall not of itself mean that the service supplied is an electronically supplied service for the purposes of point (k) of paragraph 1.

[^{F13} Points (j) and (k) of paragraph 1 and paragraph 2 shall apply until 31 December 2009.]

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.](#)