

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

TITLE II

**TERRITORIAL SCOPE**

*Article 6*

1 This Directive shall not apply to the following territories forming part of the customs territory of the Community:

- a Mount Athos;
- b the Canary Islands;
- c the French overseas departments;
- d the Åland Islands;
- e the Channel Islands.

2 This Directive shall not apply to the following territories not forming part of the customs territory of the Community:

- a the Island of Heligoland;
- b the territory of Büsingen;
- c Ceuta;
- d Melilla;
- e Livigno;
- f Campione d'Italia;
- g the Italian waters of Lake Lugano.