

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

TITLE VII

TAXABLE AMOUNT

CHAPTER 2

Supply of goods or services

Article 75

In respect of the supply of services, as referred to in Article 26, where goods forming part of the assets of a business are used for private purposes or services are carried out free of charge, the taxable amount shall be the full cost to the taxable person of providing the services.