

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

[^{XI}TITLE VII

TAXABLE AMOUNT]

CHAPTER 2

Supply of goods or services

Article 77

In respect of the supply by a taxable person of a service for the purposes of his business, as referred to in Article 27, the taxable amount shall be the open market value of the service supplied.