

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

TITLE I

SUBJECT MATTER AND SCOPE

- Article 1 (1) This Directive establishes the common system of value added...
- Article 2 (1) The following transactions shall be subject to VAT:
- Article 3 (1) By way of derogation from Article 2(1)(b)(i), the following transactions...
- Article 4 In addition to the transactions referred to in Article 3, the...

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- Article 6 (1) This Directive shall not apply to the following territories...
- Article 7 (1) In view of the conventions and treaties concluded with...
- Article 8 If the Commission considers that the provisions laid down in...

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- Article 10 The condition in Article 9(1) that the economic activity be conducted...
- Article 11 After consulting the advisory committee on value added tax (hereafter,...
- Article 12 (1) Member States may regard as a taxable person anyone...
- Article 13 (1) States, regional and local government authorities and other bodies...

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- Article 182 Member States shall determine the conditions and detailed rules for...
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- Article 208 Where Member States designate the customer for investment gold as...
- Article 209 Member States shall take the measures necessary to ensure that...
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- Article 237 The Commission shall present, at the latest on 31 December 2008,...

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- Article 327 (1) These transitional arrangements shall apply to supplies of second-hand...
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- Article 370 Member States which, at 1 January 1978, taxed the transactions listed...
- Article 371 Member States which, at 1 January 1978, exempted the transactions listed...
- Article 372 Member States which, at 1 January 1978, applied provisions derogating from...
- Article 373 Member States which, at 1 January 1978, applied provisions derogating from...
- Article 374 By way of derogation from Articles 169 and 309, Member States...

Section 2

Derogations for States which acceded to the Community after 1 January 1978

- Article 375 Greece may continue to exempt the transactions listed in points (2),...
- Article 376 Spain may continue to exempt the supply of services performed...
- Article 377 Portugal may continue to exempt the transactions listed in points (2),...
- Article 378 (1) Austria may continue to tax the transactions listed in...
- Article 379 (1) Finland may continue to tax the transactions listed in...
- Article 380 Sweden may, in accordance with the conditions applying in that...
- Article 381 The Czech Republic may, in accordance with the conditions applying...
- Article 382 Estonia may, in accordance with the conditions applying in that...

- Article 383 Cyprus may, in accordance with the conditions applying in that...
Article 384 For as long as the same exemptions are applied in...
Article 385 Lithuania may, in accordance with the conditions applying in that...
Article 386 Hungary may, in accordance with the conditions applying in that...
Article 387 For as long as the same exemptions are applied in...
Article 388 Poland may, in accordance with the conditions applying in that...
Article 389 Slovenia may, in accordance with the conditions applying in that...
Article 390 Slovakia may, in accordance with the conditions applying in that...

Section 3

Provisions common to Sections 1 and 2

- Article 391 Member States which exempt the transactions referred to in Articles 371,...
Article 392 Member States may provide that, in respect of the supply...
Article 393 (1) With a view to facilitating the transition to the...

CHAPTER 2

Derogations subject to authorisation

Section 1

Simplification measures and measures to prevent tax evasion or avoidance

- Article 394 Member States which, at 1 January 1977, applied special measures to...
Article 395 (1) The Council, acting unanimously on a proposal from the...

Section 2

International agreements

- Article 396 (1) The Council, acting unanimously on a proposal from the...

TITLE XIV

MISCELLANEOUS

CHAPTER 1

Implementing measures

- Article 397 The Council, acting unanimously on a proposal from the Commission,...

CHAPTER 2

VAT Committee

Article 398 (1) An advisory committee on value added tax, called ‘the...

CHAPTER 3

Conversion rates

Article 399 Without prejudice to any other particular provisions, the equivalents in...

Article 400 When converting the amounts referred to in Article 399 into national...

CHAPTER 4

Other taxes, duties and charges

Article 401 Without prejudice to other provisions of Community law, this Directive...

TITLE XV

FINAL PROVISIONS

CHAPTER 1

Transitional arrangements for the taxation of trade between Member States

Article 402 (1) The arrangements provided for in this Directive for the...

Article 403 The Council shall, acting in accordance with Article 93 of the...

Article 404 Every four years starting from the adoption of this Directive,...

CHAPTER 2

Transitional measures applicable in the context of accession to the European Union

Article 405 For the purposes of this Chapter, the following definitions shall...

Article 406 The provisions in force at the time the goods were...

Article 407 The provisions in force at the time the goods were...

Article 408 (1) The following shall be treated as an importation of...

Article 409 In the cases referred to in Article 408(1), the place of...

Article 410 (1) By way of derogation from Article 71, the importation of...

CHAPTER 3

Transposition and entry into force

Article 411 (1) Directive 67/227/EEC and Directive 77/388/EEC are repealed, without prejudice to the...

Article 412 (1) Member States shall bring into force the laws, regulations...

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- Article 413 This Directive shall enter into force on 1 January 2007.
Article 414 This Directive is addressed to the Member States.

ANNEX I

LIST OF THE ACTIVITIES REFERRED TO IN THE THIRD SUBPARAGRAPH OF ARTICLE 13(1)

Telecommunications services; supply of water, gas, electricity
and thermal energy;...

ANNEX II

INDICATIVE LIST OF THE ELECTRONICALLY SUPPLIED SERVICES REFERRED TO IN POINT (K) OF ARTICLE 56(1)

Website supply, web-hosting, distance maintenance of
programmes and equipment; supply...

ANNEX III

LIST OF SUPPLIES OF GOODS AND SERVICES TO WHICH THE REDUCED RATES REFERRED TO IN ARTICLE 98 MAY BE APPLIED

Foodstuffs (including beverages but excluding alcoholic
beverages) for human and...

ANNEX IV

LIST OF THE SERVICES REFERRED TO IN ARTICLE 106

Minor repairing of: bicycles; shoes and leather goods; clothing
and...

ANNEX V

CATEGORIES OF GOODS COVERED BY WAREHOUSING ARRANGEMENTS OTHER THAN CUSTOMS WAREHOUSING AS PROVIDED FOR UNDER ARTICLE 160(2)

ANNEX VI

LIST OF SUPPLIES OF GOODS AND SERVICES AS REFERRED TO IN POINT (D) OF ARTICLE 199(1)

Supply of ferrous and non ferrous waste, scrap, and used...

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ANNEX VII

LIST OF THE AGRICULTURAL PRODUCTION ACTIVITIES REFERRED TO IN POINT (4) OF ARTICLE 295(1)

Crop production: general agriculture, including viticulture;
growing of fruit (including...

ANNEX VIII

INDICATIVE LIST OF THE AGRICULTURAL SERVICES REFERRED TO IN POINT (5) OF ARTICLE 295(1)

Field work, reaping and mowing, threshing, baling, collecting,
harvesting, sowing...

ANNEX IX

WORKS OF ART, COLLECTORS' ITEMS AND ANTIQUES, AS REFERRED TO IN POINTS (2), (3) AND (4) OF ARTICLE 311(1)

PART A

Works of art

PART B

Collectors' items

PART C

Antiques

ANNEX X

LIST OF TRANSACTIONS COVERED BY THE DEROGATIONS REFERRED TO IN ARTICLES 370 AND 371 AND ARTICLES 375 TO 390

PART A

Transactions which Member States may continue to tax

PART B

Transactions which Member States may continue to exempt

ANNEX XI

PART A

Repealed Directives with their successive amendments

- (1) Directive 67/227/EEC (OJ 71, 14.4.1967, p. 1301)
- (2) Directive 77/388/EEC (OJ L 145, 13.6.1977, p. 1)

PART B

Time limits for transposition into national law

ANNEX XII

CORRELATION TABLE

Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

- (1) [OJ L 145, 13.6.1977, p. 1. Directive as last amended by Directive 2006/98/EC (OJ L 363, 20.12.2006, p. 129).]
- (2) [OJ 71, 14.4.1967, p. 1301. Directive as last amended by Directive 77/388/EEC.]
- (3) OJ L 253, 7.10.2000, p. 42.
- (4) OJ L 76, 23.3.1992, p. 1. Directive as last amended by Directive 2004/106/EC (OJ L 359, 4.12.2004, p. 30).