

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...
- Article 4 In addition to the transactions referred to in Article 3,...

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- Article 5 For the purposes of applying this Directive, the following definitions...
- 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 9 (1) 'Taxable person' shall mean any person who, independently, carries...
- Article 10 The condition in Article 9(1) that the economic activity be...
- 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 15 (1) Electricity, gas, heat or cooling energy and the like...
- Article 16 The application by a taxable person of goods forming part...

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Article 19 In the event of a transfer, whether for consideration or...

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Article 25 A supply of services may consist, inter alia, in one...
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Article 28 Where a taxable person acting in his own name but...
Article 29 Article 19 shall apply in like manner to the supply...

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- Article 32 Where goods are dispatched or transported by the supplier, or...
Article 33 (1) By way of derogation from Article 32, the place...

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- Article 34 (1) Provided the following conditions are met, Article 33 shall...
Article 35 Articles 33 and 34 shall not apply to supplies of...
Article 36 Where goods dispatched or transported by the supplier, by the...

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Article 42 The first paragraph of Article 41 shall not apply and...

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- Article 72 For the purposes of this Directive, 'open market value' shall...

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- Article 75 In respect of the supply of services, as referred to...
- Article 76 In respect of the supply of goods consisting in transfer...
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- Article 78 The taxable amount shall include the following factors: taxes, duties,...
- Article 79 The taxable amount shall not include the following factors: price...
- Article 80 (1) In order to prevent tax evasion or avoidance, Member...
- Article 81 Member States which, at 1 January 1993, were not availing...
- Article 82 Member States may provide that, in respect of the supply...

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- Article 83 In respect of the intra-Community acquisition of goods, the taxable...
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- Article 85 In respect of the importation of goods, the taxable amount...
- Article 86 (1) The taxable amount shall include the following factors, in...
- Article 87 The taxable amount shall not include the following factors: price...

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- Article 88 Where goods temporarily exported from the Community are re-imported after...
- Article 89 Member States which, at 1 January 1993, were not availing...

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- Article 90 (1) In the case of cancellation, refusal or total or...
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- Article 95 Where rates are changed, Member States may, in the cases...

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- Article 97 From 1 January 2011 until 31 December 2015 , the...

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- Article 99 (1) The reduced rates shall be fixed as a percentage...
- Article 100 On the basis of a report from the Commission, the...
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Article 135 (1) Member States shall exempt the following transactions:
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- Article 143 (1) Member States shall exempt the following transactions:
Article 144 Member States shall exempt the supply of services relating to...
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- Article 154 For the purposes of this Section, 'warehouses other than customs...
Article 155 Without prejudice to other Community tax provisions, Member States may, ...
Article 156 (1) Member States may exempt the following transactions:

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- Article 157 (1) Member States may exempt the following transactions:
Article 158 (1) By way of derogation from Article 157(2), Member States...
Article 159 Member States may exempt the supply of services relating to...
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- Article 164 (1) Member States may, after consulting the VAT Committee,
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Article 169 In addition to the deduction referred to in Article 168,...
Article 170 All taxable persons who, within the meaning of Article 1...
Article 171 (1) VAT shall be refunded to taxable persons who are...
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- Article 177 After consulting the VAT Committee, each Member State may, for...

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- Article 179 The taxable person shall make the deduction by subtracting from...
- Article 180 Member States may authorise a taxable person to make a...
- Article 181 Member States may authorise a taxable person who does not...
- Article 182 Member States shall determine the conditions and detailed rules for...
- Article 183 Where, for a given tax period, the amount of deductions...

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- Article 186 Member States shall lay down the detailed rules for applying...
- Article 187 (1) In the case of capital goods, adjustment shall be...
- Article 188 (1) If supplied during the adjustment period, capital goods shall...
- Article 189 For the purposes of applying Articles 187 and 188, Member...
- Article 190 For the purposes of Articles 187, 188, 189 and 191,...
- Article 191 If, in any Member State, the practical effect of applying...
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- Article 192a For the purposes of this Section, a taxable person who...
- Article 193 VAT shall be payable by any taxable person carrying out...
- Article 194 (1) Where the taxable supply of goods or services is...
- Article 195 VAT shall be payable by any person who is identified...

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Article 196	VAT shall be payable by any taxable person, or non-taxable...
Article 197	(1) VAT shall be payable by the person to whom...
Article 198	(1) Where specific transactions relating to investment gold between a...
Article 199	(1) Member States may provide that the person liable for...
Article 199a	(1) Member States may, until 31 December 2018 and for...
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- Article 218 For the purposes of this Directive, Member States shall accept...
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 Article 223 Member States shall allow taxable persons to issue summary
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- Article 226 Without prejudice to the particular provisions laid down in this...
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- Article 253 Sweden may apply a simplified procedure for small and medium-sized...
- Article 254 In the case of supplies of new means of transport...
- Article 255 Where Member States designate the customer of investment gold as...
- Article 256 Member States shall take the measures necessary to ensure that...
- Article 257 Member States shall take the measures necessary to ensure that...
- Article 258 Member States shall lay down detailed rules for the submission...
- Article 259 Member States may require persons who make intra-Community acquisitions of...
- Article 260 Member States shall lay down detailed rules for the submission...
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- Article 263 (1) The recapitulative statement shall be drawn up for each...
- Article 264 (1) The recapitulative statement shall set out the following information:...
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- Article 266 By way of derogation from Articles 264 and 265, Member...
- Article 267 Member States shall take the measures necessary to ensure that...
- Article 268 Member States may require that taxable persons who, in their...
- Article 269 Acting unanimously on a proposal from the Commission, the Council...
- Article 270 By virtue of the authorisation referred to in Article 269,...
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- Article 276 Where dispatch or transport of the goods referred to in...
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Article 285 Member States which have not exercised the option under
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Article 286 Member States which, at 17 May 1977, exempted taxable
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Article 287 Member States which acceded after 1 January 1978 may
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Article 288 The turnover serving as a reference for the purposes of...
Article 289 Taxable persons exempt from VAT shall not be entitled to...
Article 290 Taxable persons who are entitled to exemption from VAT may...
Article 291 Subject to the application of Article 281, taxable persons
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- Article 296 (1) Where the application to farmers of the normal VAT...
- Article 297 Member States shall, where necessary, fix the flat-rate compensation percentages....
- Article 298 The flat-rate compensation percentages shall be calculated on the basis...
- Article 299 The flat-rate compensation percentages may not have the effect of...
- Article 300 The flat-rate compensation percentages shall be applied to the prices,...
- Article 301 (1) In the case of the supply of agricultural products...
- Article 302 If a flat-rate farmer is entitled to flat-rate compensation, he...
- Article 303 (1) Where the taxable customer pays flat-rate compensation pursuant to...
- Article 304 Member States shall take all measures necessary to verify payments...
- Article 305 Whenever Member States apply this flat-rate scheme, they shall take...

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- Article 306 (1) Member States shall apply a special VAT scheme, in...
- Article 307 Transactions made, in accordance with the conditions laid down in...
- Article 308 The taxable amount and the price exclusive of VAT, within...
- Article 309 If transactions entrusted by the travel agent to other taxable...
- Article 310 VAT charged to the travel agent by other taxable persons...

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- Article 311 (1) For the purposes of this Chapter, and without prejudice...

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- Article 312 For the purposes of this Subsection, the following definitions shall...
- Article 313 (1) In respect of the supply of second-hand goods, works...
- Article 314 The margin scheme shall apply to the supply by a...
- Article 315 The taxable amount in respect of the supply of goods...
- Article 316 (1) Member States shall grant taxable dealers the right to...
- Article 317 If a taxable dealer exercises the option under Article 316,...
- Article 318 (1) In order to simplify the procedure for collecting the...
- Article 319 The taxable dealer may apply the normal VAT arrangements to...
- Article 320 (1) Where the taxable dealer applies the normal VAT arrangements...
- Article 321 If carried out in accordance with the conditions specified in...
- Article 322 In so far as goods are used for the purpose...
- Article 323 Taxable persons may not deduct from the VAT for which...
- Article 324 Where the taxable dealer applies both the normal VAT arrangements...
- Article 325 The taxable dealer may not enter separately on the invoices...

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- Article 326 Member States which, at 31 December 1992, were applying special...
- Article 327 (1) These transitional arrangements shall apply to supplies of second-hand...
- Article 328 The VAT due in respect of each supply referred to...
- Article 329 The VAT regarded as being incorporated by the taxable dealer...
- Article 330 The VAT due in respect of each supply of means...
- Article 331 Taxable persons may not deduct from the VAT for which...
- Article 332 The taxable dealer may not enter separately on the invoices...

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- Article 333 (1) Member States may, in accordance with the provisions of...
- Article 334 These special arrangements shall apply to supplies carried out by...
- Article 335 The supply of goods to a taxable person who is...
- Article 336 The taxable amount in respect of each supply of goods...
- Article 337 The net amount paid or to be paid by the...
- Article 338 Organisers of sales by public auction who supply goods in...
- Article 339 The organiser of the sale by public auction must issue...
- Article 340 (1) The organiser of the sale by public auction to...

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Article 347 Member States shall exempt the services of agents who act...

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Article 350 Where the supplier has exercised the right under Articles 348...

Article 351 Member States shall lay down detailed rules for the exercise...

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Article 353 Member States which, pursuant to Article 352, tax transactions between...

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- Article 355 Taxable persons who produce investment gold or transform gold into...
- Article 356 (1) Member States shall ensure that traders in investment gold...

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- Article 358 For the purposes of this Chapter, and without prejudice to...

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- Article 359 Member States shall permit any non-established taxable person supplying electronic...
- Article 360 The non-established taxable person shall state to the Member State...
- Article 361 (1) The information which the non-established taxable person must provide...
- Article 362 The Member State of identification shall allocate to the non-established...
- Article 363 The Member State of identification shall strike the non-established taxable...
- Article 364 The non-established taxable person shall submit by electronic means to...
- Article 365 The VAT return shall show the identification number and, for...
- Article 366 (1) The VAT return shall be made out in euro....
- Article 367 The non-established taxable person shall pay the VAT when submitting...
- Article 368 The non-established taxable person making use of this special scheme...
- Article 369 (1) The non-established taxable person shall keep records of the...

TITLE XIII DEROGATIONS

CHAPTER 1

Derogations applying until the adoption of definitive arrangements

Section 1

Derogations for States which were members of the Community on 1 January 1978

- Article 370 Member States which, at 1 January 1978, taxed the transactions...
- Article 371 Member States which, at 1 January 1978, exempted the transactions...
- Article 372 Member States which, at 1 January 1978, applied provisions derogating...
- Article 373 Member States which, at 1 January 1978, applied provisions derogating...
- Article 374 By way of derogation from Articles 169 and 309, Member...

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...
- Article 376 Spain may continue to exempt the supply of services performed...
- Article 377 Portugal may continue to exempt the transactions listed in points...
- 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...
- Article 390a Bulgaria may, in accordance with the conditions applying in that...
- Article 390b Romania may, in accordance with the conditions applying in that...
- Article 390c Croatia 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...
- 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...
- 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...

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

CHAPTER 3

Transposition and entry into force

Article 411 (1) Directive 67/227/EEC and Directive 77/388/EEC are repealed, without prejudice...
Article 412 (1) Member States shall bring into force the laws, regulations...
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 ARTICLE 58 AND POINT (K) OF THE FIRST PARAGRAPH OF ARTICLE 59

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

.....

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...

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 390c

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).