

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

TITLE VI

**CHARGEABLE EVENT AND CHARGEABILITY OF VAT**

CHAPTER 1

**General provisions**

*Article 62*

For the purposes of this Directive:

- (1) 'chargeable event' shall mean the occurrence by virtue of which the legal conditions necessary for VAT to become chargeable are fulfilled;
- (2) VAT shall become 'chargeable' when the tax authority becomes entitled under the law, at a given moment, to claim the tax from the person liable to pay, even though the time of payment may be deferred.