

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

TITLE XII

SPECIAL SCHEMES

CHAPTER 6

**Special scheme for non-established taxable persons
supplying electronic services to non-taxable persons**

Section 1

General provisions

Article 357

This Chapter shall apply until 31 December 2006.

Article 358

For the purposes of this Chapter, and without prejudice to other provisions, the following definitions shall apply:

- (1) 'non-established taxable person' means a taxable person who has not established his business in the territory of the Community and who has no fixed establishment there and who is not otherwise required to be identified pursuant to Article 214;
- (2) 'electronic services' and 'electronically supplied services' mean the services referred to in point (k) of Article 56(1);
- (3) 'Member State of identification' means the Member State which the non-established taxable person chooses to contact to state when his activity as a taxable person within the territory of the Community commences in accordance with the provisions of this Chapter;
- (4) 'Member State of consumption' means the Member State in which, pursuant to Article 57, the supply of the electronic services is deemed to take place;
- (5) 'VAT return' means the statement containing the information necessary to establish the amount of VAT due in each Member State.