

Council Directive 2006/138/EC of 19 December 2006 amending Directive 2006/112/EC on the common system of value added tax as regards the period of application of the value added tax arrangements applicable to radio and television broadcasting services and certain electronically supplied services

*Article 1* **U.K.**

Directive 2006/112/EC is hereby amended as follows:

1. in Article 56, paragraph 3 shall be replaced by the following:
  3. Points (j) and (k) of paragraph 1 and paragraph 2 shall apply until 31 December 2008.;
2. in Article 57, paragraph 2 shall be replaced by the following:
  2. Paragraph 1 shall apply until 31 December 2008.;
3. in Article 59, paragraph 2 shall be replaced by the following:
  2. Until 31 December 2008, Member States shall apply Article 58(b) to radio and television broadcasting services, as referred to in point (j) of Article 56(1), supplied to non-taxable persons who are established in a Member State, or who have their permanent address or usually reside in a Member State, by a taxable person who has established his business outside the Community or who has a fixed establishment there from which the services are supplied, or who, in the absence of such a place of business or fixed establishment, has his permanent address or usually resides outside the Community.;
4. Article 357 shall be replaced by the following:

*Article 357*

This Chapter shall apply until 31 December 2008.