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

TITLE IV

TAXABLE TRANSACTIONS

CHAPTER 3

Supply of services

Article 26

1 Each of the following transactions shall be treated as a supply of services for consideration:

a the use of goods forming part of the assets of a business for the private use of a taxable person or of his staff or, more generally, for purposes other than those of his business, where the VAT on such goods was wholly or partly deductible;

b the supply of services carried out free of charge by a taxable person for his private use or for that of his staff or, more generally, for purposes other than those of his business.

2 Member States may derogate from paragraph 1, provided that such derogation does not lead to distortion of competition.