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 24

1 'Supply of services' shall mean any transaction which does not constitute a supply of goods.

2 'Telecommunications services' shall mean services relating to the transmission, emission or reception of signals, words, images and sounds or information of any nature by wire, radio, optical or other electromagnetic systems, including the related transfer or assignment of the right to use capacity for such transmission, emission or reception, with the inclusion of the provision of access to global information networks.

Article 25

A supply of services may consist, inter alia, in one of the following transactions:

(a) the assignment of intangible property, whether or not the subject of a document establishing title;

(b) the obligation to refrain from an act, or to tolerate an act or situation;

(c) the performance of services in pursuance of an order made by or in the name of a public authority or in pursuance of the law.

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.

Article 27

In order to prevent distortion of competition and after consulting the VAT Committee, Member States may treat as a supply of services for consideration the supply by a taxable person of a service for the purposes of his business, where the VAT on such a service, were it supplied by another taxable person, would not be wholly deductible.

Article 28

Where a taxable person acting in his own name but on behalf of another person takes part in a supply of services, he shall be deemed to have received and supplied those services himself.

Article 29

Article 19 shall apply in like manner to the supply of services.