

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

TITLE XI

**OBLIGATIONS OF TAXABLE PERSONS
AND CERTAIN NON-TAXABLE PERSONS**

CHAPTER 1

Obligation to pay

Section 1

Persons liable for payment of VAT to the tax authorities

[^{F1}Article 192a

For the purposes of this Section, a taxable person who has a fixed establishment within the territory of the Member State where the tax is due shall be regarded as a taxable person who is not established within that Member State when the following conditions are met:

- (a) he makes a taxable supply of goods or of services within the territory of that Member State;
- (b) an establishment which the supplier has within the territory of that Member State does not intervene in that supply.]

Textual Amendments

- F1** Inserted by [Council Directive 2008/8/EC of 12 February 2008 amending Directive 2006/112/EC as regards the place of supply of services.](#)