

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

TITLE XII

SPECIAL SCHEMES

CHAPTER 6

[^{F1}Special schemes for non-established taxable persons supplying telecommunications services, broadcasting services or electronic services to non-taxable persons]

Section 2

[^{F1}Special scheme for telecommunications, broadcasting or electronic services supplied by taxable persons not established within the Community]

Article 369

[^{F1} The taxable person not established within the Community shall keep records of the transactions covered by this special scheme. Those records must be sufficiently detailed to enable the tax authorities of the Member State of consumption to verify that the VAT return is correct.]

2 The records referred to in paragraph 1 must be made available electronically on request to the Member State of identification and to the Member State of consumption.

Those records must be kept for a period of ten years from the end of the year during which the transaction was carried out.

Textual Amendments

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