

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

TITLE V

**PLACE OF TAXABLE TRANSACTIONS**

CHAPTER 1

**Place of supply of goods**

Section 4

**Supply of goods through distribution systems**

*Article 39*

In the case of the supply of gas through the natural gas distribution system, or of electricity, where such a supply is not covered by Article 38, the place of supply shall be deemed to be the place where the customer effectively uses and consumes the goods.

Where all or part of the gas or electricity is not effectively consumed by the customer, those non-consumed goods shall be deemed to have been used and consumed at the place where the customer has established his business or has a fixed establishment for which the goods are supplied. In the absence of such a place of business or fixed establishment, the customer shall be deemed to have used and consumed the goods at the place where he has his permanent address or usually resides.