

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

TITLE V

PLACE OF TAXABLE TRANSACTIONS

[^{F1}CHAPTER 3

Place of supply of services

Section 3

Particular provisions

[^{F1}Subsection 8

**Supply of telecommunications, broadcasting
and electronic services to non-taxable persons**

[^{F1}[^{F1}[^{F2}Article 58

1 The place of supply of the following services to a non-taxable person shall be the place where that person is established, has his permanent address or usually resides:

- a telecommunications services;
- b radio and television broadcasting services;
- c electronically supplied services, in particular those referred to in Annex II.

Where the supplier of a service and the customer communicate via electronic mail, that shall not of itself mean that the service supplied is an electronically supplied service.

2 Paragraph 1 shall not apply where the following conditions are met:

- a the supplier is established or, in the absence of an establishment, has his permanent address or usually resides in only one Member State; and
- b services are supplied to non-taxable persons who are established, have their permanent address or usually reside in any Member State other than the Member State referred to in point (a); and
- c the total value, exclusive of VAT, of the supplies referred to in point (b) does not in the current calendar year exceed EUR 10 000, or the equivalent in national currency, and did not do so in the course of the preceding calendar year.

3 Where, during a calendar year, the threshold referred to in point (c) of paragraph 2 is exceeded, paragraph 1 shall apply as of that time.

4 The Member State within the territory of which the suppliers referred to in paragraph 2 are established or, in the absence of an establishment, have their permanent address or usually reside, shall grant those suppliers the right to opt for the place of supply to be determined in accordance with paragraph 1, which shall in any event cover two calendar years.

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5 Member States shall take appropriate measures to monitor the fulfilment by the taxable person of the conditions referred to in paragraphs 2, 3 and 4.

6 The corresponding value in national currency of the amount referred to in point (c) of paragraph 2 shall be calculated by applying the exchange rate published by the European Central Bank on the date of adoption of Council Directive (EU) 2017/2455⁽¹⁾.]]]

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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.](#)
- F2** Substituted by [Council Directive \(EU\) 2017/2455 of 5 December 2017 amending Directive 2006/112/EC and Directive 2009/132/EC as regards certain value added tax obligations for supplies of services and distance sales of goods.](#)

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- (1) ^{F1}^{F1}^{F2}Council Directive (EU) 2017/2455 of 5 December 2017 amending Directive 2006/112/EC and Directive 2009/132/EC as regards certain value added tax obligations for supplies of services and distance sales of goods ([OJ L 348, 29.12.2017, p. 7](#)).^{]]}

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