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

TITLE II

TERRITORIAL SCOPE

Article 6

1   This Directive shall not apply to the following territories forming part of the customs territory of the Community:

   a   Mount Athos;
   b   the Canary Islands;
   [**F1**c   the French territories referred to in Article 349 and Article 355(1) of the Treaty on the Functioning of the European Union;]
   d   the Åland Islands;
   e   the Channel Islands[**F2**;]
   [**F3**f   Campione d'Italia;
   g   the Italian waters of Lake Lugano.]

2   This Directive shall not apply to the following territories not forming part of the customs territory of the Community:

   a   the Island of Heligoland;
   b   the territory of Büsingen;
   c   Ceuta;
   d   Melilla;
   e   Livigno[**F2**.]
   [**F4**(f)   **F4**. . . . .
   (g)]   **F4**. . . . .

Textual Amendments

   F1   Substituted by Council Directive 2013/61/EU of 17 December 2013 amending Directives 2006/112/EC and 2008/118/EC as regards the French outermost regions and Mayotte in particular.
   F2   Substituted by Council Directive (EU) 2019/475 of 18 February 2019 amending Directives 2006/112/EC and 2008/118/EC as regards the inclusion of the Italian municipality of Campione d'Italia and the Italian waters of Lake Lugano in the customs territory of the Union and in the territorial application of Directive 2008/118/EC.
   F3   Inserted by Council Directive (EU) 2019/475 of 18 February 2019 amending Directives 2006/112/EC and 2008/118/EC as regards the inclusion of the Italian municipality of Campione d'Italia and the Italian waters of Lake Lugano in the customs territory of the Union and in the territorial application of Directive 2008/118/EC.
   F4   Deleted by Council Directive (EU) 2019/475 of 18 February 2019 amending Directives 2006/112/EC and 2008/118/EC as regards the inclusion of the Italian municipality of Campione d'Italia and the Italian waters of Lake Lugano in the customs territory of the Union and in the territorial application of Directive 2008/118/EC.