

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

TITLE VII

TAXABLE AMOUNT

CHAPTER 2

Supply of goods or services

Article 73

In respect of the supply of goods or services, other than as referred to in Articles 74 to 77, the taxable amount shall include everything which constitutes consideration obtained or to be obtained by the supplier, in return for the supply, from the customer or a third party, including subsidies directly linked to the price of the supply.