

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 1

Supply of services by intermediaries

Article 46

The place of supply of services rendered to a non-taxable person by an intermediary acting in the name and on behalf of another person shall be the place where the underlying transaction is supplied in accordance with this Directive.]