

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 6

Hiring of means of transport

Article 56

1 The place of short-term hiring of a means of transport shall be the place where the means of transport is actually put at the disposal of the customer.

[^{F12} The place of hiring, other than short-term hiring, of a means of transport to a non-taxable person shall be the place where the customer is established, has his permanent address or usually resides.

However, the place of hiring a pleasure boat to a non-taxable person, other than short-term hiring, shall be the place where the pleasure boat is actually put at the disposal of the customer, where this service is actually provided by the supplier from his place of business or a fixed establishment situated in that place.

3 For the purposes of paragraphs 1 and 2, 'short-term' shall mean the continuous possession or use of the means of transport throughout a period of not more than thirty days and, in the case of vessels, not more than 90 days.]]