

Council Directive 2006/138/EC of 19 December 2006 amending Directive 2006/112/EC on the common system of value added tax as regards the period of application of the value added tax arrangements applicable to radio and television broadcasting services and certain electronically supplied services

COUNCIL DIRECTIVE 2006/138/EC

of 19 December 2006

amending Directive 2006/112/EC on the common system of value added tax as regards the period of application of the value added tax arrangements applicable to radio and television broadcasting services and certain electronically supplied services

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 93 thereof,

Having regard to the proposal from the Commission,

Having regard to the Opinion of the European Parliament,

Having regard to the Opinion of the European Economic and Social Committee,

Whereas:

- (1) The temporary value added tax arrangements of Directive 77/388/EEC⁽¹⁾ applicable for radio and television broadcasting services and certain electronically supplied services were extended until 31 December 2006 by Council Directive 2006/58/EC of 27 June 2006 amending Council Directive 2002/38/EC as regards the period of application of the value added tax arrangements applicable to radio and television broadcasting services and certain electronically supplied services⁽²⁾.
- (2) It has not yet been possible to adopt provisions on the place of supply of services and on a more general electronic mechanism. Considering that the legal situation and the facts which justified the extension until 31 December 2006 have not changed and that to avoid a temporary gap in the value added tax arrangements for radio and television broadcasting services and certain electronically supplied services, those arrangements should continue to apply until 31 December 2008.
- (3) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, which has recast Directive 77/388/EEC, should therefore be amended accordingly.
- (4) Given the urgency of the matter, in order to avoid a legal gap, it is imperative to grant an exception to the six-week period mentioned in point I(3) of the Protocol on the role of national Parliaments in the European Union, annexed to the Treaty on European Union and to the Treaties establishing the European Communities,

HAS ADOPTED THIS DIRECTIVE:

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- (1) Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment (OJ L 145, 13.6.1977, p. 1). Directive repealed by Directive 2006/112/EC (OJ L 347, 11.12.2006, p. 1).
- (2) OJ L 174, 28.6.2006, p. 5.