

Council Directive 2008/7/EC of 12 February 2008  
concerning indirect taxes on the raising of capital

CHAPTER II

**GENERAL PROVISIONS**

*Article 6*

**Duties and value added tax**

- 1 Notwithstanding Article 5, Member States may charge the following duties and taxes:
  - a duties on the transfer of securities, whether charged at a flat rate or not;
  - b transfer duties, including land registration taxes, on the transfer, to a capital company, of businesses or immovable property situated within their territory;
  - c transfer duties on assets of any kind transferred to a capital company, insofar as such property is transferred for a consideration other than shares in the company;
  - d duties on the creation, registration or discharge of mortgages or other charges on land or other property;
  - e duties in the form of fees or dues;
  - f value added tax.
- 2 The amount charged by way of the duties and taxes listed in points (b) to (e) of paragraph 1 shall not vary according to whether or not the centre of effective management or the registered office of the capital company is situated within the territory of the Member State charging the duties or taxes. Those amounts may not exceed those of duties or taxes applicable to like transactions which take place within the Member State charging them.