

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

TITLE XII

SPECIAL SCHEMES

CHAPTER 6

[^{F1}Special schemes for non-established taxable persons supplying telecommunications services, broadcasting services or electronic services to non-taxable persons]

Section 2

[^{F1}Special scheme for telecommunications, broadcasting or electronic services supplied by taxable persons not established within the Community]

[^{F1}Article 361

1 The information which the taxable person not established within the Community must provide to the Member State of identification when he commences a taxable activity shall contain the following details:

- a name;
- b postal address;
- c electronic addresses, including websites;
- d national tax number, if any;
- [^{F2}e a statement that the person has not established his business in the territory of the Community and has no fixed establishment there.]

2 The taxable person not established within in the Community shall notify the Member State of identification of any changes in the information provided.]

Textual Amendments

- F1** Substituted by [Council Directive 2008/8/EC of 12 February 2008 amending Directive 2006/112/EC as regards the place of supply of services.](#)
- F2** Substituted by [Council Directive \(EU\) 2017/2455 of 5 December 2017 amending Directive 2006/112/EC and Directive 2009/132/EC as regards certain value added tax obligations for supplies of services and distance sales of goods.](#)