

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 365

The VAT return shall show the identification number and, for each Member State of consumption in which VAT is due, the total value, exclusive of VAT, of supplies of telecommunications, broadcasting and electronic services carried out during the tax period and total amount per rate of the corresponding VAT. The applicable rates of VAT and the total VAT due must also be indicated on the return.]

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.](#)