

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

TITLE XII

**SPECIAL SCHEMES**

CHAPTER 6

**[<sup>F1</sup>Special schemes for non-established taxable persons supplying telecommunications services, broadcasting services or electronic services to non-taxable persons]**

<sup>F1</sup>Section 3

**Special scheme for telecommunications, broadcasting or  
electronic services supplied by taxable persons established within  
the Community but not in the Member State of consumption**

*[<sup>F1</sup>Article 369h*

1 The VAT return shall be made out in euro.

Member States which have not adopted the euro may require the VAT return to be made out in their national currency. If the supplies have been made in other currencies, the taxable person not established in the Member State of consumption shall, for the purposes of completing the VAT return, use the exchange rate applying on the last date of the tax period.

2 The conversion shall be made by applying the exchange rates published by the European Central Bank for that day, or, if there is no publication on that day, on the next day of publication.]

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**Textual Amendments**

**F1** Inserted by [Council Directive 2008/8/EC of 12 February 2008 amending Directive 2006/112/EC as regards the place of supply of services.](#)