

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]

^{F1}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**

[^{F1}Article 369k

1 The taxable person not established in the Member State of consumption shall keep records of the transactions covered by this special scheme. Those records must be sufficiently detailed to enable the tax authorities of the Member State of consumption to verify that the VAT return is correct.

2 The records referred to in paragraph 1 must be made available electronically on request to the Member State of consumption and to the Member State of identification.

Those records must be kept for a period of 10 years from 31 December of the year during which the transaction was carried out.]

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.](#)