# Table of Contents


<table>
<thead>
<tr>
<th>Directive</th>
<th>Preambles</th>
</tr>
</thead>
<tbody>
<tr>
<td>2006/112/EC VAT Directive (recast)</td>
<td>xxxv</td>
</tr>
<tr>
<td>2006/138/EC of 20 December 2006 amending Directive 2006/112/EC on the common system of value added tax as regards the period of application of the value added tax arrangements applicable to radio and television broadcasting services and certain electronically supplied services</td>
<td>xlv</td>
</tr>
<tr>
<td>2008/8/EC of 12 February 2008 amending Directive 2006/112/EC as regards the place of supply of services</td>
<td>xlvii</td>
</tr>
<tr>
<td>2009/47/EC of 5 May 2009 amending Directive 2006/112/EC as regards reduced rates of value added tax</td>
<td>li</td>
</tr>
<tr>
<td>2010/23/EU of 16 March 2010 amending Directive 2006/112/EC on the common system of value added tax, as regards an optional and temporary application of the reverse charge mechanism in relation to supplies of certain services susceptible to fraud</td>
<td>lvi</td>
</tr>
<tr>
<td>2010/45/EU of 13 July 2010 amending Directive 2006/112/EC on the common system of value added tax as regards the rules on invoicing</td>
<td>lviii</td>
</tr>
<tr>
<td></td>
<td>vii</td>
</tr>
<tr>
<td>Article</td>
<td>Description</td>
</tr>
<tr>
<td>---------</td>
<td>------------------------------------------------------------------</td>
</tr>
<tr>
<td>18</td>
<td>Internal supply</td>
</tr>
<tr>
<td>19</td>
<td>[TOGC]</td>
</tr>
<tr>
<td><strong>Chapter 2 Intra-Community acquisition of goods</strong></td>
<td>15</td>
</tr>
<tr>
<td>20</td>
<td>[Intra-Community acquisition of goods]</td>
</tr>
<tr>
<td>21</td>
<td>[Fictitious intra-Community acquisition of goods]</td>
</tr>
<tr>
<td>22</td>
<td>[Intra-Community acquisition of goods by NATO]</td>
</tr>
<tr>
<td>23</td>
<td>[Classed as supply of goods]</td>
</tr>
<tr>
<td><strong>Chapter 3 Supply of services</strong></td>
<td>17</td>
</tr>
<tr>
<td>24</td>
<td>[Supply of services]</td>
</tr>
<tr>
<td>25</td>
<td>[Examples of services]</td>
</tr>
<tr>
<td>26</td>
<td>[Self-supply]</td>
</tr>
<tr>
<td>27</td>
<td>[Internal supply]</td>
</tr>
<tr>
<td>28</td>
<td>[Undisclosed agent]</td>
</tr>
<tr>
<td>29</td>
<td>[TOGC]</td>
</tr>
<tr>
<td><strong>Chapter 4 Importation of goods</strong></td>
<td>21</td>
</tr>
<tr>
<td>30</td>
<td>[Importation of goods]</td>
</tr>
<tr>
<td><strong>Title V Place of Taxable Transactions</strong></td>
<td>22</td>
</tr>
<tr>
<td><strong>Chapter 1 Place of supply of goods</strong></td>
<td>22</td>
</tr>
<tr>
<td><strong>Section 1 Supply of goods without transport</strong></td>
<td>22</td>
</tr>
<tr>
<td>31</td>
<td>[Supply of goods without transport]</td>
</tr>
<tr>
<td><strong>Section 2 Supply of goods with transport</strong></td>
<td>22</td>
</tr>
<tr>
<td>32</td>
<td>[Supply of goods with transport]</td>
</tr>
<tr>
<td>33</td>
<td>[Distance sales]</td>
</tr>
<tr>
<td>34</td>
<td>[Distance sales; thresholds]</td>
</tr>
<tr>
<td>35</td>
<td>[Distance selling rules not applicable to second-hand goods]</td>
</tr>
<tr>
<td>36</td>
<td>[Installation or assembly]</td>
</tr>
</tbody>
</table>
Section 3 Supply of goods on board ships, aircraft or trains 25
Article 37 [Supply of goods on board ships, aircraft or trains] 25

Section 4 Supplies of gas through a natural gas system, of electricity and of heat or cooling energy through heating and cooling networks 26
Article 38 [Supplies of gas, electricity and of heat] 26
Article 39 [Supplies of gas, electricity and of heat; place of consumption] 27

Chapter 2 Place of an intra-Community acquisition of goods 27
Article 40 [Place of an intra-Community acquisition of goods] 27
Article 41 [Place of an intra-Community acquisition; legal presumption] 28
Article 42 [Triangulation] 28

Chapter 3 Place of supply of services 29
Section 1 Definitions 29
Article 43 [Definitions] 29

Section 2 General rules 31
Article 44 [Place of supply of services to a taxable person] 31
Article 45 [Place of supply of services to a non-taxable person] 35

Section 3 Particular provisions 36
Subsection 1 Supply of services by intermediaries 36
Article 46 [Supply of services by intermediaries] 36

Subsection 2 Supply of services connected with immovable property 36
Article 47 [Supply of services connected with immovable property] 36

Subsection 3 Supply of transport 37
Article 48 [Supply of passenger transport] 37
Article 49 [Supply of the transport of goods] 37
Article 50 [Supply of the intra-Community transport of goods] 37
| Article 51 [Supply of the intra-Community transport of goods; definitions] | 37 |
| Article 52 [Supply of the intra-Community transport of goods; partial exclusion] | 38 |
| **Subsection 4 Supply of cultural, artistic, sporting, scientific, educational, entertainment and similar services, ancillary transport services and valuations of and work on movable property** | |
| Article 53 [Place of supply of services in respect of admission] | 38 |
| Article 54 [Place of supply of cultural etc. services] | 39 |
| **Subsection 5 Supply of restaurant and catering services** | 40 |
| Article 55 [Supply of restaurant and catering services] | 40 |
| **Subsection 6 Hiring of means of transport** | 40 |
| Article 56 [Hiring of means of transport] | 40 |
| **Subsection 7 Supply of restaurant and catering services for consumption on board ships, aircraft or trains** | 43 |
| Article 57 [Restaurant and catering services on board ships, aircraft or trains] | 43 |
| **Subsection 8 Supply of electronic services to non-taxable persons** | 44 |
| Article 58 [Electronic services to non-taxable persons] | 44 |
| **Subsection 9 Supply of services to non-taxable persons outside the Community** | 45 |
| Article 59 [Services to non-taxable persons outside the Community] | 45 |
| **Subsection 10 Prevention of double taxation or non-taxation** | 47 |
| Article 59a [Effective use and enjoyment] | 47 |
| Article 59b [Effective use and enjoyment; telecommunications, radio and television broadcasting services] | 47 |
| **Chapter 4 Place of importation of goods** | 48 |
| Article 60 [Place of importation] | 48 |
| Article 61 [Place of importation, goods under special arrangements] | 48 |
Table of Contents

Title VI Chargeable Event and Chargeability of VAT

Chapter 1 General provisions

Article 62 [Chargeable event and chargeability] 49

Chapter 2 Supply of goods or services

Article 63 [Chargeable event and chargeability; supply of goods or services] 49
Article 64 [Successive statements of account or payments; continuous supplies] 49
Article 65 [Payment on account] 50
Article 66 [Derogations] 50
Article 67 [Chargeable event and chargeability; intra-Community supply of goods] 51

Chapter 3 Intra-Community acquisition of goods

Article 68 [Chargeable event; intra-Community acquisition of goods] 51
Article 69 [Chargeability; intra-Community acquisition of goods] 52

Chapter 4 Importation of goods

Article 70 [Chargeable event and chargeability; importation of goods] 52
Article 71 [Chargeable event and chargeability; importation of goods, special arrangements] 52

Title VII Taxable Amount

Chapter 1 Definition

Article 72 [Open market value] 54

Chapter 2 Supply of goods or services

Article 73 [Taxable amount] 54
Article 74 [Taxable amount; self-supply and internal supply of goods] 55
Article 75 [Taxable amount; self-supply of services] 55
Article 76 [Taxable amount; transfer of goods] 55
Article 77 [Taxable amount; internal supply of services] 55
Article 78 [Taxable amount; inclusions] 55
Article 79 [Taxable amount; exclusions] 56
Article 80 [Prevention of tax evasion or avoidance; OMV] 56
Article 81 [Fraction of taxable amount; supply of works of art] 57
Article 82 [Value of exempt investment gold] 57

Chapter 3 Intra-Community acquisition of goods 58
Article 83 [Taxable amount; intra-Community acquisition of goods] 58
Article 84 [Taxable amount; intra-Community acquisition of excise goods] 58

Chapter 4 Importation of goods 58
Article 85 [Taxable amount; importation of goods] 58
Article 86 [Taxable amount; importation of goods, inclusions] 59
Article 87 [Taxable amount; importation of goods, exclusions] 59
Article 88 [Taxable amount; importation of goods, OPR] 59
Article 89 [Fraction of taxable amount; importation of works of art] 60

Chapter 5 Miscellaneous provisions 60
Article 90 [Cancellation, refusal, total or partial non-payment, price reduction after the supply] 60
Article 91 [Exchange rates] 60
Article 92 [Returnable packing material] 61

Title VIII Rates 62

Chapter 1 Application of rates 62
Article 93 [Applicable rate] 62
Article 94 [Applicable rate; intra-Community acquisitions] 62
Article 95 [Change of rates] 62

Chapter 2 Structure and level of rates 63

Section 1 Standard rate 63
Article 96 [Standard rate] 63
Table of Contents

Article 97 [Standard rate until 31.12.2015] 63

Section 2 Reduced rates 63
Article 98 [Reduced rates] 63
Article 99 [Reduced rates; level] 64
Article 100 [Report from the Commission] 64
Article 101 [Overall assessment by the Commission] 64

Section 3 Particular provisions 64
Article 102 [Reduced rates; natural gas, electricity or district heating] 64
Article 103 [Reduced rates; works of art] 65
Article 104 [Austria] 65
Article 104a [Cyprus] 65
Article 105 [Portugal] 65

Chapter 3 Temporary provisions for particular labour-intensive services 66
Article 106-108 [Deleted] 66

Chapter 4 Special provisions applying until the adoption of definitive arrangements 66
Article 109 [Until definitive arrangements] 66
Article 110 [Reduced rates lower than the minimum rate] 66
Article 111 [Finland, Sweden, Malta] 66
Article 112 [Ireland] 67
Article 113 [Zero-rating] 67
Article 114 [Reduced rate lower than the minimum rate] 67
Article 115 [Children's clothing children's footwear or housing] 68
Article 116 [Deleted] 68
Article 117 [Austria] 68
Article 118 [Reduced rate not lower than 12%] 68
Article 119 [Austria] 69
Article 120 [Greece] 69
Article 121 [Work under contract] 69
Article 122 [Live plants] 69

Chapter 5 Temporary provisions 70
Article 123 [Deleted] 70
Article 124 [Deleted] 70
Article 125 [Deleted] 70
Article 126 [Deleted] 70
Article 127 [Deleted] 70
Article 128 [Deleted] 70
Article 129 [Deleted] 70
Article 130 [Deleted] 70

Title IX Exemptions 71

Chapter 1 General provisions 71
Article 131 [Conditions to be laid down by the Member States] 71

Chapter 2 Exemptions for certain activities in the public interest 71
Article 132 [Exemptions for certain activities in the public interest] 71
Article 133 [Bodies other than those governed by public law] 73
Article 134 [Not essential or in order to obtain additional income] 74

Chapter 3 Exemptions for other activities 74
Article 135 [Exemptions for other activities] 74
Article 136 [Technical exemption] 76
Article 137 [Right of option for taxation] 76

Chapter 4 Exemptions for intra-community transactions 77

Section 1 Exemptions related to the supply of goods 77
Article 138 [Exempt intra-Community supply] 77
Article 139 [Exempt intra-Community supply; exceptions] 77
Table of Contents

Article 155 [Exemptions for transactions relating to international trade] 90
Article 156 [Exemptions for transactions relating to international trade; scope] 90
Article 157 [Exemptions; warehousing arrangements other than customs warehousing] 91
Article 158 [Tax-free shops] 91
Article 159 [Exemptions for services relating to international trade; scope] 92
Article 160 [Exemptions for transactions carried out in certain locations] 92
Article 161 [Exemptions for supplies of goods covered by certain arrangements or procedure] 93
Article 162 [Same provisions for intra-Community acquisition as for the supply of goods] 93
Article 163 [Prevention of double taxation] 93

Section 2 Transactions exempted with a view to export and in the framework of trade between the Member States 94
Article 164 [Exemption of transactions preceding exportation] 94
Article 165 [Exemption of transactions preceding exportation; common maximum amount] 94

Section 3 Provisions common to Sections 1 and 2 94
Article 166 [Proposals by the Commission] 94

Title X Deductions 95

Chapter 1 Origin and scope of right of deduction 95
Article 167 [Origin of right of deduction] 95
Article 168 [Scope of right of deduction] 95
Article 168a [Scope of right of deduction; private use of immovable property] 96
Article 169 [Additional scope of right of deduction] 96
Article 170 [Right of refund] 97
Article 171 [Right of refund; scope] 97
Article 171a [Right of deduction instead of refund] 98

xvii
Table of Contents

Article 172 [Occasional supply of new means of transport] 98

Chapter 2 Proportional deduction 99
  Article 173 [Proportional deduction] 99
  Article 174 [Proportional deduction; fraction] 99
  Article 175 [Proportional deduction; determination] 100

Chapter 3 Restrictions on the right of deduction 101
  Article 176 [Not strictly business expenditure] 101
  Article 177 [Cyclical economic reasons] 101

Chapter 4 Rules governing exercise of the right of deduction 101
  Article 178 [Conditions to exercise the right of deduction] 101
  Article 179 [Subtracting input VAT from output VAT] 103
  Article 180 [Authorisation to deduct; formalities] 103
  Article 181 [Authorisation to deduct; invoice] 103
  Article 182 [Authorisation to deduct; conditions and rules] 103
  Article 183 [Carry forward of excess] 104

Chapter 5 Adjustment of deductions 104
  Article 184 [Adjustment of deductions] 104
  Article 185 [Adjustment of deductions; change in determining factors] 104
  Article 186 [Adjustment of deductions; detailed rules] 104
  Article 187 [Adjustment of deductions; capital goods] 105
  Article 188 [Adjustment of deductions; supplies during adjustment period] 105
  Article 189 [Adjustment of deductions; definitions and specific measures] 106
  Article 190 [Adjustment of deductions; services regarded as capital goods] 106
  Article 191 [Adjustment of deductions; negligible practical effect] 106
  Article 192 [Adjustment of deductions; from normal way to a special scheme or vice versa] 106
Title XI Obligations of Taxable Persons and Certain Non-Taxable Persons

Chapter 1 Obligation to pay

Section 1 Persons liable for payment of VAT to the tax authorities

Article 192a [Regarded as a taxable person who is not established] 107
Article 193 [VAT payable by taxable person] 108
Article 194 [Reverse charge; supplies carried out by a non-established taxable person] 108
Article 195 [Reverse charge; gas electricity, heat or cooling] 108
Article 196 [Reverse charge; services supplied by a non-established taxable person] 109
Article 197 [Reverse charge; triangulation] 109
Article 198 [Reverse charge; investment gold] 109
Article 199 [Reverse charge; certain supplies] 110
Article 199a [Reverse charge; allowances to emit greenhouse gases] 111
Article 200 [VAT payable; intra-Community acquisition of goods] 112
Article 201 [VAT payable; importation] 112
Article 202 [VAT payable; goods ceased to be covered by certain arrangements] 113
Article 203 [VAT payable; entering VAT on an invoice] 113
Article 204 [VAT payable; fiscal representative] 113
Article 205 [VAT payable; joint and several liability] 114

Section 2 Payment arrangements

Article 206 [Payment of the net amount of the VAT] 114
Article 207 [Payment obligations; reverse charge] 114
Article 208 [Payment obligations; investment gold] 114
Article 209 [Payment obligations; intra-Community acquisitions by non-taxable legal persons] 115
Article 210 [Payment obligations; intra-Community acquisitions of new means of transport] 115
Table of Contents

Article 211 [Payment obligations; importation, PAS] 115
Article 212 [Insignificant amounts] 115

Chapter 2 Identification 116
Article 213 [Statement when taxable activities commence, change or cease] 116
Article 214 [Individual VAT identification number] 116
Article 215 [Prefix VAT identification number] 117
Article 216 [Identification systems] 117

Chapter 3 Invoicing 117
Section 1 Definition 117
Article 217 [Transmission or provision by electronic means; definition] 117

Section 2 Concept of invoice 118
Article 218 [Invoice; concept] 118
Article 219 [Amended initial invoice] 118

Section 3 Issue of invoices 118
Article 220 [Obligation to issue an invoice] 118
Article 221 [Derogations from the obligation to issue an invoice] 120
Article 222 [Time limits for the issue of invoices] 120
Article 223 [Summary invoice] 121
Article 224 [Self-invoicing] 121
Article 225 [Self-invoicing; specific conditions] 122

Section 4 Content of invoices 122
Article 226 [Content of invoices] 122
Article 227 [Indication VAT number of customer] 124
Article 228 [Omission of compulsory details] 125
Article 229 [Signing of invoice] 125
Article 230 [Invoices; currency] 125
Article 231 [Invoices; language] 125
Section 5 Sending invoices by electronic means 126
Article 232 [Invoices; sent by electronic means] 126
Article 233 [Electronic invoices; authenticity of the origin and the integrity] 126
Article 234 [Electronic invoices; obligations or formalities] 127
Article 235 [Electronic invoices; specific conditions] 127
Article 236 [Details on batches containing several invoices] 128
Article 237 [Report by the Commission] 128

Section 6 Simplification measures 128
Article 238 [Invoices; simplification measures] 128
Article 239 [Tax reference number] 129
Article 240 [VAT identification number or tax reference number] 130

Chapter 4 Accounting 130
Section 1 Definition 130
Article 241 [Storage of an invoice by electronic means; definition] 130

Section 2 General obligations 130
Article 242 [Accounting; general obligations] 130
Article 243 [Accounting; register] 131

Section 3 Specific obligations relating to the storage of all invoices 131
Article 244 [Copies of invoices] 131
Article 245 [Storage of invoices] 131
Article 246 [Storage; authenticity of the origin and the integrity of the content] 132
Article 247 [Storage; period] 132
Article 248 [Storage; invoices received by non-taxable persons] 133

Section 4 Right of access to invoices stored by electronic means in another Member State 133
Article 249 [Storage; on-line access] 133
# Table of Contents

## Chapter 5 Returns

<table>
<thead>
<tr>
<th>Article Number</th>
<th>Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>250</td>
<td>[VAT return; obligation to submit]</td>
<td>134</td>
</tr>
<tr>
<td>251</td>
<td>[VAT return; content]</td>
<td>134</td>
</tr>
<tr>
<td>252</td>
<td>[VAT return; deadlines]</td>
<td>135</td>
</tr>
<tr>
<td>253</td>
<td>[VAT return; simplified procedure Sweden]</td>
<td>135</td>
</tr>
<tr>
<td>254</td>
<td>[Information regarding supplies of new means of transport]</td>
<td>135</td>
</tr>
<tr>
<td>255</td>
<td>[VAT return; investment gold]</td>
<td>136</td>
</tr>
<tr>
<td>256</td>
<td>[VAT return; reverse charge]</td>
<td>136</td>
</tr>
<tr>
<td>257</td>
<td>[VAT return; intra-Community acquisitions of goods]</td>
<td>136</td>
</tr>
<tr>
<td>258</td>
<td>[VAT return; new means of transport and excise products]</td>
<td>136</td>
</tr>
<tr>
<td>259</td>
<td>[VAT return; information on new means of transport]</td>
<td>136</td>
</tr>
<tr>
<td>260</td>
<td>[VAT return; importation of goods]</td>
<td>137</td>
</tr>
<tr>
<td>261</td>
<td>[VAT return; information on transactions carried out in the preceding year]</td>
<td>137</td>
</tr>
</tbody>
</table>

## Chapter 6 Recapitulative statements

<table>
<thead>
<tr>
<th>Article Number</th>
<th>Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>262</td>
<td>[Recapitulative statements]</td>
<td>137</td>
</tr>
<tr>
<td>263</td>
<td>[Recapitulative statements; periods]</td>
<td>138</td>
</tr>
<tr>
<td>264</td>
<td>[Recapitulative statements; content]</td>
<td>139</td>
</tr>
<tr>
<td>265</td>
<td>[Recapitulative statements; triangulation]</td>
<td>140</td>
</tr>
<tr>
<td>266</td>
<td>[Recapitulative statements; additional information]</td>
<td>140</td>
</tr>
<tr>
<td>267</td>
<td>[Recapitulative statements; reverse charge]</td>
<td>140</td>
</tr>
<tr>
<td>268</td>
<td>[Recapitulative statements; intra-Community acquisitions]</td>
<td>141</td>
</tr>
<tr>
<td>269</td>
<td>[Recapitulative statements; simplifications]</td>
<td>141</td>
</tr>
<tr>
<td>270</td>
<td>[Annual recapitulative statements]</td>
<td>141</td>
</tr>
<tr>
<td>271</td>
<td>[Recapitulative statements; three months period]</td>
<td>142</td>
</tr>
</tbody>
</table>

## Chapter 7 Miscellaneous provisions

<table>
<thead>
<tr>
<th>Article Number</th>
<th>Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>272</td>
<td>[Release of certain obligations]</td>
<td>142</td>
</tr>
<tr>
<td>273</td>
<td>[Other obligations to prevent evasion]</td>
<td>143</td>
</tr>
</tbody>
</table>
Chapter 8 Obligations relating to certain importations and exportations 144

Section 1 Importation 144
Article 274 [Importation from a third territory] 144
Article 275 [Importation from a third territory; formalities] 144
Article 276 [Importation from a third territory; internal Community transit procedure] 144
Article 277 [Importation from a third territory; special arrangements and procedures] 144

Section 2 Exportation 145
Article 278 [Exportation to a third territory] 145
Article 279 [Exportation to a third territory; formalities] 145
Article 280 [Temporary exportation to a third territory] 145

Title XII Special Schemes 146

Chapter 1 Special scheme for small enterprises 146

Section 1 Simplified procedures for charging and collection 146
Article 281 [Simplified procedures for charging and collection] 146

Section 2 Exemptions or graduated relief 146
Article 282 [Applicable to the supply of goods and services by small enterprises] 146
Article 283 [Transactions excluded] 146
Article 284 [Retaining exemptions or graduated tax relief based on the Second VAT Directive] 147
Article 285 [Exemption of annual turnover not higher than EUR 5000] 147
Article 286 [Exemption of annual turnover equal to or higher than EUR 5000 on 17.5.1977] 147
Article 287 [Exemption of annual turnover; acceding Member States] 148
Article 288 [Turnover; composition] 149
Article 289 [Exemption; no right to deduction and showing VAT on invoices] 149
Table of Contents

Article 290 [Option for the normal VAT arrangements or for the simplified procedures] 149
Article 291 [Graduated relief] 150
Article 292 [Application until a date to be fixed] 150

Section 3 Reporting and review 150
Article 293 [Reporting and review] 150
Article 294 [Scheme under the definitive arrangements] 150

Chapter 2 Common flat-rate scheme for farmers 151
Article 295 [Flat-rate scheme for farmers; definitions] 151
Article 296 [Flat-rate scheme for farmers; concept] 152
Article 297 [Flat-rate compensation percentages] 152
Article 298 Flat-rate compensation percentages; calculation] 152
Article 299 [Flat-rate compensation percentages; no refunds greater than the input VAT] 153
Article 300 [Flat-rate compensation percentages; application] 153
Article 301 [Payment of flat-rate compensation percentages] 153
Article 302 [Flat-rate compensation percentages; no deduction] 153
Article 303 [Flat-rate compensation percentages; intra-Community supplies] 154
Article 304 [Flat-rate compensation percentages; verification of payments] 155
Article 305 [Flat-rate scheme; distance selling] 155

Chapter 3 Special scheme for travel agents 155
Article 306 [Special scheme for travel agents] 155
Article 307 [Single service supplied by the travel agent to the traveller] 155
Article 308 [Travel agent’s margin] 156
Article 309 [Transactions outside the Community] 156
Article 310 [No deduction of VAT on transactions for the direct benefit of the traveller] 156
<table>
<thead>
<tr>
<th>Section 2 Special arrangements for second-hand means of transport</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsection 2 Transitional arrangements for second-hand means of transport</td>
</tr>
<tr>
<td>Article 326 [Transitional arrangements for second-hand means of transport]</td>
</tr>
<tr>
<td>Article 327 [Transitional arrangements; scope]</td>
</tr>
<tr>
<td>Article 328 [Transitional arrangements; calculation of VAT due]</td>
</tr>
<tr>
<td>Article 329 [Transitional arrangements; calculation of VAT incorporated]</td>
</tr>
<tr>
<td>Article 330 [Transitional arrangements; minimum VAT amount]</td>
</tr>
</tbody>
</table>
**Table of Contents**

<table>
<thead>
<tr>
<th>Article</th>
<th>Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>331</td>
<td>Transitional arrangements; non-deduction by customer</td>
<td>163</td>
</tr>
<tr>
<td>332</td>
<td>Transitional arrangements; no separate mentioning of VAT</td>
<td>164</td>
</tr>
</tbody>
</table>

**Section 3 Special arrangements for sales by public auction** 164

<table>
<thead>
<tr>
<th>Article</th>
<th>Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>333</td>
<td>Special arrangements for sales by public auction</td>
<td>164</td>
</tr>
<tr>
<td>334</td>
<td>Sales by public auction; scope</td>
<td>164</td>
</tr>
<tr>
<td>335</td>
<td>Sales by public auction; time of supply</td>
<td>165</td>
</tr>
<tr>
<td>336</td>
<td>Sales by public auction; taxable amount</td>
<td>165</td>
</tr>
<tr>
<td>337</td>
<td>Sales by public auction; net amount payable to the principal</td>
<td>165</td>
</tr>
<tr>
<td>338</td>
<td>Sales by public auction; suspense accounts</td>
<td>165</td>
</tr>
<tr>
<td>339</td>
<td>Sales by public auction; content of invoice to the purchaser</td>
<td>166</td>
</tr>
<tr>
<td>340</td>
<td>Sales by public auction; statement to the principal</td>
<td>166</td>
</tr>
<tr>
<td>341</td>
<td>Sales by public auction; second-hand means of transport</td>
<td>166</td>
</tr>
</tbody>
</table>

**Section 4 Measures to prevent distortion of competition and tax evasion** 167

<table>
<thead>
<tr>
<th>Article</th>
<th>Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>342</td>
<td>Measures concerning the right of deduction</td>
<td>167</td>
</tr>
<tr>
<td>343</td>
<td>Special measures to combat tax evasion</td>
<td>167</td>
</tr>
</tbody>
</table>

**Chapter 5 Special Scheme for Investment Gold** 167

**Section 1 General provisions** 167

<table>
<thead>
<tr>
<th>Article</th>
<th>Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>344</td>
<td>Special scheme for investment gold; definitions</td>
<td>167</td>
</tr>
<tr>
<td>345</td>
<td>Comprehensive list of gold coins</td>
<td>168</td>
</tr>
</tbody>
</table>

**Section 2 Exemption from VAT** 169

<table>
<thead>
<tr>
<th>Article</th>
<th>Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>346</td>
<td>Investment gold; exemption from VAT</td>
<td>169</td>
</tr>
<tr>
<td>347</td>
<td>Investment gold; exemption of the services of agents</td>
<td>169</td>
</tr>
</tbody>
</table>

**Section 3 Taxation option** 169

<table>
<thead>
<tr>
<th>Article</th>
<th>Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>348</td>
<td>Investment gold; right to opt for taxation</td>
<td>169</td>
</tr>
<tr>
<td>349</td>
<td>Investment gold; right to opt for the taxation of supplies of gold bars or wafers</td>
<td>169</td>
</tr>
</tbody>
</table>
Article 350 [Investment gold; right to opt for taxation by agent] 170
Article 351 [Investment gold; right to opt for taxation, detailed rules] 170

Section 4 Transactions on a regulated gold bullion market 170
Article 352 [Transactions on a regulated gold bullion market] 170
Article 353 [Transactions on a regulated gold bullion market; suspension] 170

Section 5 Special rights and obligations for traders in investment gold 171
Article 354 [Traders in investment gold; deduction] 171
Article 355 [Traders in investment gold; deduction linked to the production or transformation] 171
Article 356 [Traders in investment gold; accounts] 171

Chapter 6 Special scheme for non-established taxable persons supplying electronic services to non-taxable persons 172

Section 1 General provisions 172
Article 357 [Period of application] 172
Article 358 [Special scheme for non-established taxable persons; definitions] 172

Section 2 Special scheme for electronically supplied services 173
Article 359 [Special scheme for electronically supplied services; scope] 173
Article 360 [Statement when activities are started or ceased] 173
Article 361 [Statement when activities are started; details] 173
Article 362 [Individual VAT identification number] 174
Article 363 [Striking from the identification register] 174
Article 364 [Submission of VAT return to the Member State of identification] 174
Article 365 [Submission of VAT return to the Member State of identification; content] 175
Article 366 [VAT return; currency] 175
Article 367 [VAT return; payment] 175
Table of Contents

Article 368 [Special scheme for electronically supplied services; non-deduction, refunds] 176
Article 369 [Special scheme for electronically supplied services; records] 176

Chapter 6 Special schemes for non-established taxable persons supplying telecommunications services, broadcasting services or electronic services to non-taxable persons (from 1.1.2015) 178

Section 1 General provisions 178
Article 357 [Deleted] 178
Article 358 [Special schemes from 1.1.2015; definitions] 178

Section 2 Special scheme for telecommunications, broadcasting or electronic services supplied by taxable persons not established within the Community 178
Article 358a [Not established within the Community from 1.1.2015; definitions] 178
Article 359 [Not established within the Community from 1.1.2015; scope] 179
Article 360 [Not established within the Community from 1.1.2015; statement] 179
Article 361 [Not established within the Community from 1.1.2015; details of statement] 179
Article 362 [Not established within the Community from 1.1.2015; VAT identification number] 180
Article 363 [Not established within the Community from 1.1.2015; deletion] 180
Article 364 [Not established within the Community from 1.1.2015; VAT return] 180
Article 365 [Not established within the Community from 1.1.2015; VAT return, content] 180
Article 366 [Not established within the Community from 1.1.2015; VAT return, currency] 181
Article 367 [Not established within the Community from 1.1.2015; payment] 181
Article 368 [Not established within the Community from 1.1.2015; non-deduction, refunds] 181
Article 369 [Not established within the Community from 1.1.2015; records] 181

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 182

Article 369a [Not established in the MS of consumption from 1.1.2015; definitions] 182
Article 369b [Not established in the MS of consumption from 1.1.2015; special scheme] 182
Article 369c [Not established in the MS of consumption from 1.1.2015; statement] 183
Article 369d [Not established in the MS of consumption from 1.1.2015; VAT identification] 183
Article 369e [Not established in the MS of consumption from 1.1.2015; exclusion] 183
Article 369f [Not established in the MS of consumption from 1.1.2015; VAT return] 184
Article 369g [Not established in the MS of consumption from 1.1.2015; VAT return, content] 184
Article 369h [Not established in the MS of consumption from 1.1.2015; VAT return, currency] 184
Article 369i [Not established in the MS of consumption from 1.1.2015; payment] 185
Article 369j [Not established in the MS of consumption from 1.1.2015; Non-deduction, refunds] 185
Article 369k [Not established in the MS of consumption from 1.1.2015; records] 185

Title XIII Derogations 186

Chapter 1 Derogations applying until the adoption of definitive arrangements 186

Section 1 Derogations for States which were members of the Community on 1 January 1978 186

Article 370 [MS may continue to tax; Annex X] 186

xxix
Table of Contents

Article 371 [MS may continue to exempt; Annex X] 186
Article 372 [Derogating from the principle of immediate deduction] 186
Article 373 [Derogating from undisclosed agents or suspense accounts] 186
Article 374 [Exemption of the services of travel agents] 186

Section 2 Derogations for States which acceded to the Community after 1 January 1978 187
Article 375 [Greece] 187
Article 376 [Spain] 187
Article 377 [Portugal] 187
Article 378 [Austria] 187
Article 379 [Finland] 188
Article 380 [Sweden] 188
Article 381 [Czech Republic] 188
Article 382 [Estonia] 188
Article 383 [Cyprus] 189
Article 384 [Latvia] 189
Article 385 [Lithuania] 189
Article 386 [Hungary] 189
Article 387 [Malta] 190
Article 388 [Poland] 190
Article 389 [Slovenia] 190
Article 390 [Slovakia] 190
Article 390a [Bulgaria] 191
Article 390b [Romania] 191

Section 3 Provisions common to Sections 1 and 2 191
Article 391 [Right to opt for taxation instead of derogating exemption] 191
Article 392 [Taxable amount buildings and building land] 191
Article 393 [Review of the derogations] 192

xxx
Chapter 2 Derogations subject to authorisation 192

Section 1 Simplification measures and measures to prevent tax evasion or avoidance 192

Article 394 [Existing special measures at 1.1.1977] 192

Article 395 [Authorisations; simplification or to prevent tax evasion or avoidance] 192

Section 2 International agreements 193

Article 396 [Authorisations; international agreements] 193

Title XIV Miscellaneous 195

Chapter 1 Implementing measures 195

Article 397 [Implementing measures] 195

Chapter 2 VAT Committee 195

Article 398 [VAT Committee] 195

Chapter 3 Conversion rates 195

Article 399 [Conversion rates] 195

Article 400 [Conversion rates; adjustments] 196

Chapter 4 Other taxes, duties and charges 196

Article 401 [Other taxes, duties and charges; not characterised as turnover taxes] 196

Title XV Final Provisions 197

Chapter 1 Transitional arrangements for the taxation of trade between Member States 197

Article 402 [Replacement by definitive arrangements] 197

Article 403 [Supplementing the common system of VAT] 197

Article 404 [Reports by the Commission] 197

Chapter 2 Transitional measures applicable in the context of accession to the European Union 198

Article 405 [Accession of new Member States; definitions] 198
Table of Contents

Article 406 [Accession of new Member States; special arrangements at the time of accession] 198

Article 407 [Accession of new Member States; customs transit arrangements] 199

Article 408 [Accession of new Member States; importation of goods] 199

Article 409 [Accession of new Member States; place of importation of goods] 200

Article 410 [Accession of new Member States; termination of importation of goods] 200

Chapter 3 Transposition and entry into force 201

Article 411 [Repeal of Directives] 201

Article 412 [Comply with new provisions with effect from 1.1.2008] 201

Article 413 [Entry into force] 201

Article 414 [Addressed to the Member States] 201

Annex I List of the activities referred to in the third Subparagraph of Article 13(1) 202

Annex II Indicative list of the electronically supplied services referred to in Article 58 and point (k) of the first paragraph of Article 59 203

Annex III List of supplies of goods and services to which the reduced rates referred to in Article 98 may be applied 206

Annex IV [Deleted] 209

Annex V Categories of goods covered by warehousing arrangements other than customs warehousing as provided for under Article 160(2) 210

Annex VI List of supplies of goods and services as referred to in point (D) of Article 199(1) 212

Annex VII List of the agricultural production activities referred to in points (4) of Article 295(1) 213

Annex VIII Indicative list of the agricultural services referred to in point (5) of Article 295(1) 214
Table of Contents

Annex IX Works of art, collectors’ items and antiques, as referred to in points (2), (3) and (4) of Article 311(1) 215

Annex X List of transactions covered by the derogations referred to in Articles 370 and 371 and Articles 375-390b 217

Annex XI Repealed directives and time limits for transposition 220

Annex XII Correlation table 223