

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

TITLE IV

TAXABLE TRANSACTIONS

CHAPTER 2

Intra-Community acquisition of goods

Article 21

The application by a taxable person, for the purposes of his business, of goods dispatched or transported by or on behalf of that taxable person from another Member State, within which the goods were produced, extracted, processed, purchased or acquired within the meaning of Article 2(1)(b), or into which they were imported by that taxable person for the purposes of his business, shall be treated as an intra-Community acquisition of goods for consideration.