

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**

*[<sup>F1</sup>Article 22*

The application by the armed forces of a State party to the North Atlantic Treaty, for their use or for the use of the civilian staff accompanying them, of goods which they have not purchased subject to the general rules governing taxation on the domestic market of a Member State shall be treated as an intra-Community acquisition of goods for consideration, where the importation of those goods would not be eligible for the exemption provided for in Article 143(1)(h).]

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**Textual Amendments**

- F1** Substituted by [Council Directive 2009/69/EC of 25 June 2009 amending Directive 2006/112/EC on the common system of value added tax as regards tax evasion linked to imports.](#)