

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

TITLE IV **U.K.**

**TAXABLE TRANSACTIONS**

CHAPTER 2 **U.K.**

**Intra-Community acquisition of goods**

*Article 23* **U.K.**

Member States shall take the measures necessary to ensure that a transaction which would have been classed as a supply of goods if it had been carried out within their territory by a taxable person acting as such is classed as an intra-Community acquisition of goods.