

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

TITLE V **U.K.**

**PLACE OF TAXABLE TRANSACTIONS**

CHAPTER 1 **U.K.**

**Place of supply of goods**

Section 2 **U.K.**

**Supply of goods with transport**

*Article 32* **U.K.**

Where goods are dispatched or transported by the supplier, or by the customer, or by a third person, the place of supply shall be deemed to be the place where the goods are located at the time when dispatch or transport of the goods to the customer begins.

However, if dispatch or transport of the goods begins in a third territory or third country, both the place of supply by the importer designated or recognised under Article 201 as liable for payment of VAT and the place of any subsequent supply shall be deemed to be within the Member State of importation of the goods.