

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

TITLE V

**PLACE OF TAXABLE TRANSACTIONS**

[<sup>F1</sup>CHAPTER 3

**Place of supply of services**

Section 3

**Particular provisions**

Subsection 3

**Supply of transport**

*[<sup>F1</sup>Article 50*

The place of supply of the intra-Community transport of goods to non-taxable persons shall be the place of departure.]

---

**Textual Amendments**

- F1** Substituted by [Council Directive 2008/8/EC of 12 February 2008 amending Directive 2006/112/EC as regards the place of supply of services.](#)