

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

TITLE VII

TAXABLE AMOUNT

CHAPTER 2

Supply of goods or services

Article 76

In respect of the supply of goods consisting in transfer to another Member State, the taxable amount shall be the purchase price of the goods or of similar goods or, in the absence of a purchase price, the cost price, determined at the time the transfer takes place.