

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 78

The taxable amount shall include the following factors:

- (a) taxes, duties, levies and charges, excluding the VAT itself;
- (b) incidental expenses, such as commission, packing, transport and insurance costs, charged by the supplier to the customer.

For the purposes of point (b) of the first paragraph, Member States may regard expenses covered by a separate agreement as incidental expenses.