

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

[^{X1}TITLE VII

TAXABLE AMOUNT]

CHAPTER 3

Intra-Community acquisition of goods

Article 83

In respect of the intra-Community acquisition of goods, the taxable amount shall be established on the basis of the same factors as are used [^{X1}in accordance with Chapter 2] to determine the taxable amount for the supply of the same goods within the territory of the Member State concerned. In the case of the transactions, to be treated as intra-Community acquisitions of goods, referred to in Articles 21 and 22, 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 of the supply.

Editorial Information

X1 Substituted by [Corrigendum to Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax \(Official Journal of the European Union L 347, 11 December 2006\)](#).