

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

[<sup>XI</sup>TITLE VII

**TAXABLE AMOUNT]**

CHAPTER 4

**Importation of goods**

*Article 85*

In respect of the importation of goods, the taxable amount shall be the value for customs purposes, determined in accordance with the Community provisions in force.