

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

[^{XI}TITLE VII

TAXABLE AMOUNT]

CHAPTER 4

Importation of goods

Article 87

The taxable amount shall not include the following factors:

- (a) price reductions by way of discount for early payment;
- (b) price discounts and rebates granted to the customer and obtained by him at the time of importation.