

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

TITLE VIII

RATES

CHAPTER 1

Application of rates

Article 94

1 The rate applicable to the intra-Community acquisition of goods shall be that applied to the supply of like goods within the territory of the Member State.

2 Subject to the option under Article 103(1) of applying a reduced rate to the importation of works of art, collectors' items or antiques, the rate applicable to the importation of goods shall be that applied to the supply of like goods within the territory of the Member State.