

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

TITLE IV

**TAXABLE TRANSACTIONS**

CHAPTER 4

**Importation of goods**

*Article 30*

‘Importation of goods’ shall mean the entry into the Community of goods which are not in free circulation within the meaning of Article 24 of the Treaty.

In addition to the transaction referred to in the first paragraph, the entry into the Community of goods which are in free circulation, coming from a third territory forming part of the customs territory of the Community, shall be regarded as importation of goods.