

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

[<sup>X1</sup>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 [<sup>X1</sup>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 \(Official Journal of the European Union L 347, 11 December 2006\)](#).

*Article 84*

1 Member States shall take the measures necessary to ensure that the excise duty due from or paid by the person making the intra-Community acquisition of a product subject to excise duty is included in the taxable amount in accordance with point (a) of the first paragraph of Article 78.

2 Where, after the intra-Community acquisition of goods has been made, the person acquiring the goods obtains a refund of the excise duty paid in the Member State in which dispatch or transport of the goods began, the taxable amount shall be reduced accordingly in the Member State in the territory of which the acquisition was made.