

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

TITLE IV

**TAXABLE TRANSACTIONS**

CHAPTER 1

**supply of goods**

*Article 14*

- 1 'Supply of goods' shall mean the transfer of the right to dispose of tangible property as owner.
- 2 In addition to the transaction referred to in paragraph 1, each of the following shall be regarded as a supply of goods:
  - a the transfer, by order made by or in the name of a public authority or in pursuance of the law, of the ownership of property against payment of compensation;
  - b the actual handing over of goods pursuant to a contract for the hire of goods for a certain period, or for the sale of goods on deferred terms, which provides that in the normal course of events ownership is to pass at the latest upon payment of the final instalment;
  - c the transfer of goods pursuant to a contract under which commission is payable on purchase or sale.
- 3 Member States may regard the handing over of certain works of construction as a supply of goods.