

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

TITLE IX

EXEMPTIONS

CHAPTER 10

Exemptions for transactions relating to international trade

Section 1

**Customs warehouses, warehouses other than
customs warehouses and similar arrangements**

Article 156

- 1 Member States may exempt the following transactions:
 - a the supply of goods which are intended to be presented to customs and, where applicable, placed in temporary storage;
 - b the supply of goods which are intended to be placed in a free zone or in a free warehouse;
 - c the supply of goods which are intended to be placed under customs warehousing arrangements or inward processing arrangements;
 - d the supply of goods which are intended to be admitted into territorial waters in order to be incorporated into drilling or production platforms, for purposes of the construction, repair, maintenance, alteration or fitting-out of such platforms, or to link such drilling or production platforms to the mainland;
 - e the supply of goods which are intended to be admitted into territorial waters for the fuelling and provisioning of drilling or production platforms.
- 2 The places referred to in paragraph 1 shall be those defined as such by the Community customs provisions in force.