

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

TITLE XI

**OBLIGATIONS OF TAXABLE PERSONS  
AND CERTAIN NON-TAXABLE PERSONS**

CHAPTER 8

**Obligations relating to certain importations and exportations**

Section 1

**Importation**

*Article 274*

Articles 275, 276 and 277 shall apply to the importation of goods in free circulation which enter the Community from a third territory forming part of the customs territory of the Community.