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

### TITLE V

#### PLACE OF TAXABLE TRANSACTIONS

#### **CHAPTER 2**

## Place of an intra-Community acquisition of goods

Article 40

The place of an intra-Community acquisition of goods shall be deemed to be the place where dispatch or transport of the goods to the person acquiring them ends.