

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

TITLE XV

FINAL PROVISIONS

CHAPTER 2

Transitional measures applicable in the context of accession to the European Union

Article 408

1 The following shall be treated as an importation of goods where it is shown that the goods were in free circulation in one of the new Member States or in the Community:

- a the removal, including irregular removal, of goods from temporary importation arrangements under which they were placed before the date of accession under the conditions provided for in Article 406;
- b the removal, including irregular removal, of goods either from one of the arrangements or situations referred to in Article 156 or from similar arrangements or situations under which they were placed before the date of accession under the conditions provided for in Article 406;
- c the cessation of one of the arrangements referred to in Article 407, started before the date of accession in the territory of one of the new Member States, for the purposes of a supply of goods for consideration effected before that date in the territory of that Member State by a taxable person acting as such;
- d any irregularity or offence committed during customs transit arrangements started under the conditions referred to in point (c).

2 In addition to the case referred to in paragraph 1, the use after the date of accession within the territory of a Member State, by a taxable or non-taxable person, of goods supplied to him before the date of accession within the territory of the Community or one of the new Member States shall be treated as an importation of goods where the following conditions are met:

- a the supply of those goods has been exempted, or was likely to be exempted, either under points (a) and (b) of Article 146(1) or under a similar provision in the new Member States;
- b the goods were not imported into one of the new Member States or into the Community before the date of accession.