

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

TITLE V

**PLACE OF TAXABLE TRANSACTIONS**

[<sup>F1</sup>CHAPTER 3

**Place of supply of services**

Section 3

**Particular provisions**

Subsection 3

**Supply of transport**

*[<sup>F1</sup>Article 51*

‘Intra-Community transport of goods’ shall mean any transport of goods in respect of which the place of departure and the place of arrival are situated within the territories of two different Member States.

‘Place of departure’ shall mean the place where transport of the goods actually begins, irrespective of distances covered in order to reach the place where the goods are located and ‘place of arrival’ shall mean the place where transport of the goods actually ends.]

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**Textual Amendments**

**F1** Substituted by [Council Directive 2008/8/EC of 12 February 2008 amending Directive 2006/112/EC as regards the place of supply of services.](#)