

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

[<sup>XI</sup>TITLE VII

**TAXABLE AMOUNT]**

CHAPTER 4

**Importation of goods**

*Article 86*

1 The taxable amount shall include the following factors, in so far as they are not already included:

- a taxes, duties, levies and other charges due outside the Member State of importation, and those due by reason of importation, excluding the VAT to be levied;
- b incidental expenses, such as commission, packing, transport and insurance costs, incurred up to the first place of destination within the territory of the Member State of importation as well as those resulting from transport to another place of destination within the Community, if that other place is known when the chargeable event occurs.

2 For the purposes of point (b) of paragraph 1, ‘first place of destination’ shall mean the place mentioned on the consignment note or on any other document under which the goods are imported into the Member State of importation. If no such mention is made, the first place of destination shall be deemed to be the place of the first transfer of cargo in the Member State of importation.