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 2

Exportation

Article 278

Articles 279 and 280 shall apply to the exportation of goods in free circulation which are dispatched or transported from a Member State to a third territory forming part of the customs territory of the Community.

Article 279

The formalities relating to the exportation of the goods referred to in Article 278 from the territory of the Community shall be the same as those laid down by the Community customs provisions in force for the exportation of goods from the customs territory of the Community.

Article 280

In the case of goods which are temporarily exported from the Community, in order to be reimported, Member States shall take the measures necessary to ensure that, on reimportation into the Community, such goods may be covered by the same provisions as would have applied if they had been temporarily exported from the customs territory of the Community.