

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

TITLE IX

EXEMPTIONS

CHAPTER 10

Exemptions for transactions relating to international trade

Section 1

**Customs warehouses, warehouses other than
customs warehouses and similar arrangements**

Article 163

If the goods cease to be covered by the arrangements or situations referred to in this Section, thus giving rise to importation for the purposes of Article 61, the Member State of importation shall take the measures necessary to prevent double taxation.