

Council Directive of 28 March 1983 on tax exemptions within  
the Community for certain means of transport temporarily  
imported into one Member State from another (83/182/EEC)

Article 1	Scope
Article 2	Definitions
Article 3	Temporary importation of certain means of transport for private use
Article 4	Temporary importation of private vehicles for business use
Article 5	Specific cases of temporary importation of private vehicles
Article 6	Exemption for the temporary importation of saddle-horses on horse-riding excursions
Article 7	General rules for determining residence
Article 8	Supplementary rules for determination of residence in the case of business use of a private vehicle
Article 9	Special arrangements
Article 10	Final provisions
Article 11	This Directive is addressed to the Member States.

---

ANNEX

List of taxes referred to in the second indent of Article 1 (1)

BELGIUM

DENMARK

GERMANY

GREECE

SPAIN

FRANCE

IRELAND

ITALY

LUXEMBOURG

NETHERLANDS

AUSTRIA

PORTUGAL

*Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.*

---

FINLAND

SWEDEN

UNITED KINGDOM

THE CZECH REPUBLIC

CYPRUS

LATVIA

LITHUANIA

MALTA

SLOVENIA

SLOVAKIA

BULGARIA

ROMANIA

CROATIA

---

**Status:** EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

---

- (1) OJ No C 267, 21. 11. 1975, p. 8.
- (2) OJ No C 53, 8. 3. 1976, p. 37.
- (3) OJ No C 131, 12. 6. 1976, p. 50.