

Council Directive 2009/132/EC of 19 October 2009 determining the scope of Article 143(b) and (c) of Directive 2006/112/EC as regards exemption from value added tax on the final importation of certain goods (codified version)

TITLE XII

MISCELLANEOUS IMPORTS

CHAPTER 6

Fuels and lubricants present in land motor vehicles and special containers

Article 84

- 1 Subject to Articles 85, 86 and 87, the following shall be exempt on admission:
 - a fuel contained in the standard tanks of:
 - (i) private and commercial motor vehicles and motorcycles;
 - (ii) special containers;
 - b fuel contained in portable tanks carried by private motor vehicles and motorcycles, up to a maximum of 10 litres per vehicle and without prejudice to national provisions on the holding and transport of fuel.
- 2 For the purpose of paragraph 1:
 - a ‘commercial motor vehicle’ means any motorised road vehicle (including tractors with trailers) which, by its type of construction and equipment, is designed for, and capable of, transporting, whether for payment or not, more than nine persons including the driver, or goods, and any road vehicle for a special purpose other than transport as such;
 - b ‘private motor vehicle’ means any motor vehicle not covered by the definition set out in point (a);
 - c ‘standard tanks’ means:
 - (i) the tanks permanently fixed by, the manufacturer to all motor vehicles of the same type as the vehicle in question and whose permanent fitting enables fuel to be used directly, both for the purpose of propulsion and, where appropriate, for the operation, during transport, of refrigeration systems and other systems;
 - (ii) tanks permanently fixed by the manufacturer to all containers of the same type as the container in question and whose permanent fitting enables fuel to be used directly for the operation, during transport, of refrigeration systems and other systems with which special containers are equipped;
 - d ‘special container’ means any container fitted with specially designed apparatus for refrigeration systems, oxygenation systems, thermal insulation systems, or other systems.

In addition to the tanks referred to in point (c)(i) of the first subparagraph, gas tanks fitted to motor vehicles designed for the direct use of gas as a fuel and tanks fitted to ancillary systems with which the vehicle may be equipped shall also be considered to be standard tanks.

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.

Article 85

Member States may limit the application of the exemption for fuel contained in the standard fuel tanks of commercial motor vehicles and special containers:

- (a) when the vehicle comes from a third country or third territory, to 200 litres per vehicle and per journey;
- (b) to 200 litres per special container and per journey.

Article 86

Member States may limit the amount of fuel exempt on admission in the case of:

- (a) commercial motor vehicles engaged in international transport coming from third countries or third territories to their frontier zone, to a maximum depth of 25 kilometres as the crow flies, where such transport consists of journeys made by persons residing in that zone;
- (b) private motor vehicles belonging to persons residing in the frontier zone, to a maximum depth of 15 km as the crow flies, contiguous with a third country or third territory.

Article 87

1 Fuel exempt on admission may not be used in a vehicle other than that in which it was imported nor be removed from that vehicle and stored, except during necessary repairs to that vehicle, or transferred for a consideration or free of charge by the person granted the exemption.

2 Non-compliance with paragraph 1 shall give rise to application of the import VAT relating to the products in question at the rate in force on the date of such non-compliance, on the basis of the type of goods and the value ascertained or accepted on that date by the competent authorities.

Article 88

The exemption shall also apply to lubricants carried in motor vehicles and required for their normal operation during the journey in question.