

Council Directive 2009/55/EC of 25 May 2009 on tax exemptions
applicable to the permanent introduction from a Member State
of the personal property of individuals (Codified version)

CHAPTER I

GENERAL PROVISIONS

Article 1

Scope

- 1 Every Member State shall, subject to the conditions and in the cases hereinafter set out, exempt personal property introduced permanently from another Member State by private individuals from consumption taxes which normally apply to such property.
- 2 The following shall not be covered by this Directive:
 - a value added tax;
 - b excise duty;
 - c specific and/or periodical duties and taxes connected with the use within the country of property referred to in paragraph 1, such as for instance motor vehicle registration fees, road taxes and television licences.