

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.

Article 2

Conditions relating to property

- 1 For the purposes of this Directive, ‘personal property’ means property for the personal use of the persons concerned or the needs of their household. Such property must not, by reason of its nature or quantity, reflect any commercial interest, nor be intended for an economic activity within the meaning of Article 9(1) and Articles 10 to 13 of Council Directive 2006/112/EC⁽¹⁾. However, the tools or instruments necessary to the person concerned for the exercise of his trade or profession shall also be treated as personal property.
- 2 The exemption for which Article 1 makes provision shall be granted for personal property:
 - a which has been acquired under the general conditions of taxation in force in the domestic market of one of the Member States and which is not the subject, on the grounds of exit from the Member State of origin, of any exemption or any refund of consumption tax. For the purposes of this Directive, goods acquired under the conditions referred to in Article 151 of Directive 2006/112/EC with the exception of point (e) of the first subparagraph of paragraph 1 thereof shall be deemed to have met those conditions;
 - b of which the person concerned has had the actual use before the change of residence is effected or the secondary residence established. In the case of motor-driven road vehicles (including their trailers), caravans, mobile homes, pleasure boats and private aircraft, Member States may require that the person concerned should have had the use of them for a period of at least six months before the change of residence.

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For the goods referred to in the second sentence of point (a), Member States may require:

- (i) in the case of motor-driven road vehicles (including their trailers), caravans, mobile homes, pleasure boats and private aircraft, that the person concerned should have had the use of them for a period of at least 12 months before the change of residence;
- (ii) in the case of other goods, that the person concerned should have had the use of them for a period of at least six months before the change of residence.

3 The competent authorities shall demand proof that the conditions in paragraph 2 have been satisfied in the case of motor-driven road vehicles (including their trailers), caravans, mobile homes, pleasure boats and private aircraft. In the case of other property, they shall demand such proof only where there are grave suspicions of fraud.

Article 3

Introduction conditions

The introduction of the property may be carried out all at once or in stages within the periods laid down in Articles 7 to 10 respectively.

Article 4

Obligations subsequent to introduction

The motor-driven road vehicles (including their trailers), caravans, mobile homes, pleasure boats and private aircraft introduced shall not be disposed of, hired out or lent during the period of 12 months following their tax exempt introduction, except in circumstances duly justified to the satisfaction of the competent authorities of the Member State of destination.

Article 5

Specific conditions for certain types of property

The exemption on the introduction of riding horses, motor-driven road vehicles (including their trailers), caravans, mobile homes, pleasure boats and private aircraft shall be granted only if the private individual transfers his normal residence to the Member State of destination.

Article 6

General rules for determining residence

1 For the purposes of this Directive, 'normal residence' means the place where a person usually lives, that is for at least 185 days in each calendar year, because of personal and occupational ties or, in the case of a person with no occupational ties, because of personal ties which show close links between that person and the place where he is living.

However, the normal residence of a person whose occupational ties are in a different place from his personal ties and who consequently lives in turn in different places situated in two or more Member States shall be regarded as being the place of his

personal ties, provided that such person returns there regularly. This last condition need not be met where the person is living in a Member State in order to carry out a task of a definite duration. Attendance at a university or school shall not imply transfer of normal residence.

2 Individuals shall give proof of their place of normal residence by any appropriate means, such as their identity card or any other valid document.

3 Where the competent authorities of the Member State of destination have doubts as to the validity of a statement as to normal residence made in accordance with paragraph 2, or for the purpose of certain specific controls, they may ask for any information they require or for additional proof.

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(1) [OJ L 347, 11.12.2006, p. 1.](#)