

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
- Article 2 Conditions relating to property
- Article 3 Introduction conditions
- Article 4 Obligations subsequent to introduction
- Article 5 Specific conditions for certain types of property
- Article 6 General rules for determining residence

CHAPTER II

INTRODUCTION OF PERSONAL PROPERTY IN CONNECTION WITH A TRANSFER OF NORMAL RESIDENCE

- Article 7 (1) The exemption for which Article 1 makes provision shall...

CHAPTER III

INTRODUCTION OF PERSONAL PROPERTY IN CONNECTION WITH THE FURNISHING OR RELINQUISHMENT OF A SECONDARY RESIDENCE

- Article 8 (1) The exemption for which Article 1 makes provision shall...

CHAPTER IV

INTRODUCTION OF PROPERTY ON MARRIAGE

- Article 9 (1) Without prejudice to Articles 2 to 5, any person...

CHAPTER V

INTRODUCTION OF THE PERSONAL PROPERTY OF A DECEASED PERSON, ACQUIRED BY INHERITANCE

- Article 10 By way of derogation from Articles 2(2) and (3), 4...

CHAPTER VI

FINAL PROVISIONS

- Article 11 (1) Member States shall endeavour to reduce as far as...
- Article 12 (1) Member States shall communicate to the Commission the text...

**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 13 Directive 83/183/EEC, as amended by the Directives listed in  
Annex...
- Article 14 This Directive shall enter into force on the 20th day...
- Article 15 This Directive is addressed to the Member States.  
Signature

---

## ANNEX I

### PART A

### PART B

## ANNEX II

---

**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) Opinion of 16 December 2008 (not yet published in the Official Journal).
- (2) Opinion of 17 September 2008, [OJ C 77, 31.3.2009, p. 148](#).
- (3) [OJ L 105, 23.4.1983, p. 64](#).
- (4) See Annex I, Part A.