

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)

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)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 93 thereof,

Having regard to the proposal from the Commission,

Having regard to the Opinion of the European Parliament<sup>(1)</sup>,

Having regard to the opinion of the European Economic and Social Committee<sup>(2)</sup>,

Whereas:

- (1) Council Directive 83/183/EEC of 28 March 1983 on tax exemptions applicable to permanent imports from a Member State of the personal property of individuals<sup>(3)</sup> has been substantially amended several times<sup>(4)</sup>. In the interests of clarity and rationality the said Directive should be codified.
- (2) In order for the people of the Member States to become more aware of the activities of the Community, measures to benefit private individuals should be maintained in order to ensure internal market conditions in the Community.
- (3) In particular, the tax obstacles to the introduction by private individuals of personal property into one Member State from another Member State are such as to hinder the free movement of persons within the Community. Therefore, these obstacles should be eliminated as far as possible by the introduction of tax exemptions.
- (4) Those tax exemptions may apply only to the introduction of goods which are not of a commercial or speculative nature. The application of the exemptions should therefore be made subject to limits and conditions.
- (5) The adoption of harmonising measures with regard to excise duty and value added tax has made rules on tax exemptions and duty-free allowances superfluous in those areas.
- (6) This Directive should be without prejudice to the obligations of the Member States relating to the time limits for transposition into national law of the Directives set out in Annex I, Part B,

HAS ADOPTED THIS DIRECTIVE:

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- (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.