

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 II

**IMPORTATION OF PERSONAL PROPERTY BELONGING TO INDIVIDUALS
COMING FROM THIRD COUNTRIES OR THIRD TERRITORIES**

CHAPTER 3

Personal property acquired by inheritance

Article 17

Subject to Articles 18, 19 and 20, exemption shall be granted in respect of personal property acquired by inheritance by a natural person having his normal place of residence in the Community.