

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 X

**IMPORTATION OF GOODS FOR THE PROMOTION OF TRADE**

*CHAPTER 3*

*Goods used or consumed at a trade fair or similar event*

*Article 70*

The exemption referred to in Article 67(1)(d) shall be limited to printed matter and articles for advertising purposes which:

- (a) are intended exclusively to be distributed free of charge to the public at the place where the exhibition is held; and
- (b) in their total value and quantity, are appropriate to the nature of the exhibition, the number of visitors and the extent of the exhibitor's participation.