

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 I

SCOPE AND DEFINITIONS

- Article 1 The scope of the exemptions from value added tax (hereinafter...
Article 2 (1) For the purposes of this Directive:

TITLE II

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

CHAPTER 1

Personal property of natural persons transferring
their normal place of residence to the Community

- Article 3 Subject to Articles 4 to 11, exemption from VAT on...
Article 4 Exemption shall be limited to personal property which: except
in...
Article 5 Exemption may be granted only to persons whose normal place...
Article 6 Exemption shall not be granted in respect of: alcoholic
products;...
Article 7 (1) Except in special cases, exemption shall be granted only...
Article 8 (1) Until 12 months have elapsed from the date of...
Article 9 (1) By way of derogation from Article 7(1), exemption may...
Article 10 (1) Where, owing to occupational commitments, the person
concerned leaves...
Article 11 The competent authorities may derogate from points (a) and (b)...

CHAPTER 2

Goods imported on the occasion of a marriage

- Article 12 (1) Subject to Articles 13 to 16, exemption shall be...
Article 13 The exemption may be granted only to persons: whose normal...
Article 14 No exemption shall be granted for alcoholic products, tobacco
or...
Article 15 (1) Save in exceptional circumstances, exemption shall be
granted only...
Article 16 (1) Until 12 months have elapsed from the date of...

CHAPTER 3

Personal property acquired by inheritance

- Article 17 Subject to Articles 18, 19 and 20, exemption shall be...
Article 18 Exemption shall not be granted in respect of: alcoholic products;...
Article 19 (1) Exemption shall be granted only in respect of personal...
Article 20 Articles 17, 18 and 19 shall apply mutatis mutandis to...

TITLE III

IMPORTATION OF SCHOOL OUTFITS, EDUCATIONAL MATERIALS AND RELATED HOUSEHOLD EFFECTS

- Article 21 (1) Exemption shall be granted in respect of outfits, educational...
Article 22 Exemption shall be granted at least once per school year....

TITLE IV

IMPORTS OF NEGLIGIBLE VALUE

- Article 23 Goods of a total value not exceeding EUR 10 shall...
Article 24 Exemption shall not apply to the following: alcoholic products; perfumes...

TITLE V

CAPITAL GOODS AND OTHER EQUIPMENT IMPORTED ON THE TRANSFER OF ACTIVITIES

- Article 25 (1) Without prejudice to the measures in force in the...
Article 26 (1) The exemption shall be limited to capital goods and...
Article 27 No exemption shall be granted to undertakings established outside the...
Article 28 No exemption shall be granted for: means of transport which...
Article 29 Except in special cases justified by the circumstances, the exemption...

TITLE VI

IMPORTATION OF CERTAIN AGRICULTURAL PRODUCTS AND PRODUCTS INTENDED FOR AGRICULTURAL USE

CHAPTER 1

Products obtained by Community farmers on properties located in third countries or third territories

- Article 30 (1) Subject to Articles 31 and 32, agricultural, stock-farming, bee-keeping,...

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- Article 31 Exemption shall be limited to products which have not undergone...
- Article 32 Exemption shall be granted only in respect of products imported...
- Article 33 This Chapter shall apply mutatis mutandis to the products of...

CHAPTER 2

Seeds, fertilisers and products for the treatment of soil and crops

- Article 34 Subject to Article 35, seeds, fertilisers and products for the...
- Article 35 (1) Exemption shall be limited to the quantities of seeds,...

TITLE VII

IMPORTATION OF THERAPEUTIC SUBSTANCES, MEDICINES,
LABORATORY ANIMALS AND BIOLOGICAL OR CHEMICAL SUBSTANCES

CHAPTER 1

Laboratory animals and biological or chemical substances intended for research

- Article 36 (1) The following shall be exempt on admission:

CHAPTER 2

Therapeutic substances of human origin and blood-grouping and tissue-typing reagents

- Article 37 (1) Without prejudice to the exemption provided for in Article...
- Article 38 Exemption shall be limited to products which: are intended for...
- Article 39 Exemption shall include the special packaging essential for the transport...

CHAPTER 3

Reference substances for the quality control of medical products

- Article 40 Consignments which contain samples of reference substances approved by the...

CHAPTER 4

Pharmaceutical products used at international sports events

- Article 41 Pharmaceutical products for human or veterinary medical use by persons...

TITLE VIII

GOODS FOR CHARITABLE OR PHILANTHROPIC ORGANISATIONS

CHAPTER 1

General provision

Article 42 Member States may impose a limit on the quantity or...

CHAPTER 2

Goods imported for general purposes

Article 43 (1) Subject to Articles 44, 45 and 46, the following...
Article 44 Exemption shall not be granted in respect of: alcoholic products;...
Article 45 Exemption shall be granted only to organisations accounting procedures of...
Article 46 (1) The organisation entitled to exemption may not lend, hire...
Article 47 (1) Organisations referred to in Article 43 which cease to...

CHAPTER 3

Articles imported for the benefit of handicapped persons

Article 48 (1) Articles specially designed for the education, employment or social...
Article 49 (1) Goods exempt on admission may be lent, hired out...
Article 50 (1) Institutions or organisations referred to in Article 48 which...

CHAPTER 4

Goods imported for the benefit of disaster victims

Article 51 Subject to Articles 52 to 57 goods imported by State...
Article 52 No exemption shall be granted for materials and equipment intended...
Article 53 Granting of the exemption shall be subject to a decision...
Article 54 Exemption shall be granted only to organisations the accounting procedures...
Article 55 (1) The organisations benefiting from the exemption may not lend,...
Article 56 (1) The goods referred to in point (b) of the...
Article 57 (1) Organisations referred to in Article 51 which cease to...

TITLE IX

IMPORTATION IN THE CONTEXT OF CERTAIN ASPECTS OF INTERNATIONAL RELATIONS

CHAPTER 1

Honorary decorations or awards

- Article 58 On production of satisfactory evidence to the competent authorities by...

CHAPTER 2

Presents received in the context of international relations

- Article 59 Without prejudice, where relevant, to the provisions applicable to the...
Article 60 No exemption shall be granted for alcoholic products, tobacco or...
Article 61 Exemption shall be granted only: where the articles intended as...

CHAPTER 3

Goods to be used by monarchs or heads of State

- Article 62 (1) Exemption from tax, within the limits and under the...

TITLE X

IMPORTATION OF GOODS FOR THE PROMOTION OF TRADE

CHAPTER 1

Samples of negligible value

- Article 63 (1) Without prejudice to Article 67(1)(a), samples of goods which...

CHAPTER 2

Printed matter and advertising material

- Article 64 Subject to Article 65, printed advertising matter such as catalogues,...
Article 65 (1) The exemption shall be limited to printed advertisements which...
Article 66 Articles for advertising purposes, of no intrinsic commercial value, sent...

CHAPTER 3

Goods used or consumed at a trade fair or similar event

- Article 67 (1) Subject to Articles 68, 69, 70 and 71, the...
Article 68 The exemption referred to in Article 67(1)(a) shall be limited...
Article 69 The exemption referred to in Article 67(1)(b) shall be limited...
Article 70 The exemption referred to in Article 67(1)(d) shall be limited...
Article 71 The exemption referred to in Article 67(1)(a) and (b) shall...

TITLE XI

GOODS IMPORTED FOR EXAMINATION, ANALYSIS OR TEST PURPOSES

- Article 72 Subject to Articles 73 to 78, goods which are to...
Article 73 Without prejudice to Article 76, the exemption shall be granted...
Article 74 No exemption shall be granted in respect of goods used...
Article 75 Exemption shall be granted only in respect of the quantities...
Article 76 (1) The exemption shall cover goods which are not completely...
Article 77 Save where Article 76(1) is applied, products remaining at the...
Article 78 The period within which the examinations, analyses or tests must...

TITLE XII

MISCELLANEOUS IMPORTS

CHAPTER 1

Consignments sent to organisations protecting copyrights or industrial and commercial patent rights

- Article 79 Trademarks, patterns or designs and their supporting documents, as well...

CHAPTER 2

Tourist information literature

- Article 80 The following shall be exempt on admission: documentation (leaflets, brochures,...

CHAPTER 3

Miscellaneous documents and articles

- Article 81 (1) The following shall be exempt on admission:

CHAPTER 4

Ancillary materials for the stowage and protection of goods during their transport

Article 82 The various materials such as rope, straw, cloth, paper and...

CHAPTER 5

Litter, fodder and feedingstuffs for animals during their transport

Article 83 Litter, fodder and feedingstuffs of any description put on board...

CHAPTER 6

Fuels and lubricants present in land motor vehicles and special containers

Article 84 (1) Subject to Articles 85, 86 and 87, the following...
Article 85 Member States may limit the application of the exemption for...
Article 86 Member States may limit the amount of fuel exempt on...
Article 87 (1) Fuel exempt on admission may not be used in...
Article 88 The exemption shall also apply to lubricants carried in motor...

CHAPTER 7

Goods for the construction, upkeep or ornamentation
of memorials to, or cemeteries for, war victims

Article 89 Exemption from tax shall be granted in respect of goods...

CHAPTER 8

Coffins, funerary urns and ornamental funerary articles

Article 90 The following shall be exempt on admission: coffins containing
bodies...

TITLE XIII

GENERAL AND FINAL PROVISIONS

Article 91 Where this Directive provides that the granting of an exemption...
Article 92 (1) The exchange value in national currency of the euro...
Article 93 This Directive shall not prevent Member States from continuing
to...
Article 94 Until the establishment of Community exemptions upon
importation, Member States...
Article 95 Member States shall inform the Commission of the measures
which...
Article 96 Directive 83/181/EEC, as amended by the Directives listed in
Annex...
Article 97 This Directive shall enter into force on the 20th day...
Article 98 This Directive is addressed to the Member States.

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ANNEX I

ANNEX II

PART A

PART B

ANNEX III

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- (1) Opinion of 11 March 2009 (not yet published in the Official Journal).
- (2) [OJ C 175, 28.7.2009, p. 123.](#)
- (3) [OJ L 105, 23.4.1983, p. 38.](#)
- (4) See Annex II, Part A.
- (5) [OJ L 347, 11.12.2006, p. 1.](#)