

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 VIII

GOODS FOR CHARITABLE OR PHILANTHROPIC ORGANISATIONS

CHAPTER 4

Goods imported for the benefit of disaster victims

Article 51

Subject to Articles 52 to 57 goods imported by State organisations or other charitable or philanthropic organisations approved by the competent authorities shall be exempt on admission where they are intended:

- (a) for distribution free of charge to victims of disasters affecting the territory of one or more Member States; or
- (b) to be made available free of charge to the victims of such disasters, while remaining the property of the organisations in question.

Goods imported by disaster-relief agencies in order to meet their needs during the period of their activity shall also benefit upon admission from the exemption under the same conditions.

Article 52

No exemption shall be granted for materials and equipment intended for rebuilding disaster areas.

Article 53

Granting of the exemption shall be subject to a decision by the Commission, acting at the request of the Member State or States concerned in accordance with an emergency procedure entailing the consultation of the other Member States. This decision shall, where necessary, lay down the scope and the conditions of the exemption.

Pending notification of the Commission's decision, Member States affected by a disaster may authorise the suspension of any import VAT chargeable on goods imported for the purposes described in Article 51, subject to an undertaking by the importing organisation to pay such tax if exemption is not granted.

Article 54

Exemption shall be granted only to organisations the accounting procedures of which enable the competent authorities to supervise their operations and which offer all the guarantees considered necessary.

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 55

1 The organisations benefiting from the exemption may not lend, hire out or transfer, whether for a consideration or free of charge, the goods referred to in the first paragraph of Article 51 under conditions other than those laid down in that Article without prior notification thereof to the competent authorities.

2 Should goods be lent, hired out or transferred to an organisation itself entitled to benefit from exemption pursuant to Article 51, the exemption shall continue to be granted, provided the latter uses the goods for purposes which confer the right to such exemption.

In other cases, loan, hiring out or transfer shall be subject to prior payment of VAT, at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of goods and the value ascertained or accepted on that date by the competent authorities.

Article 56

1 The goods referred to in point (b) of the first paragraph of Article 51, after they cease to be used by disaster victims, may not be lent, hired out or transferred, whether for a consideration or free of charge, unless the competent authorities are notified in advance.

2 Should goods be lent, hired out or transferred to an organisation itself entitled to benefit from exemption pursuant to Article 51 or, if appropriate, to an organisation entitled to benefit from exemption pursuant to Article 43(1)(a), the exemption shall continue to be granted, provided such organisations use the goods concerned for purposes which confer the right to such exemption.

In other cases, loan, hiring out or transfer shall be subject to prior payment of VAT, at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of goods and the value ascertained or accepted on that date by the competent authorities.

Article 57

1 Organisations referred to in Article 51 which cease to fulfil the conditions giving entitlement to exemption, or which are proposing to use the goods exempt on admission for purposes other than those provided for by that Article shall so inform the competent authorities.

2 In the case of goods remaining in the possession of organisations which cease to fulfil the conditions giving entitlement to exemption, when these are transferred to an organisation itself entitled to benefit from exemption pursuant to this Chapter or, if appropriate, to an organisation entitled to benefit from exemption pursuant to Article 43, the exemption shall continue to be granted, provided the organisation uses the goods in question for purposes which confer the right to such exemptions. In other cases, the goods shall be liable to the relevant import VAT at the rate applying on the date on which those conditions cease to be fulfilled, on the basis of the type of goods and the value ascertained or accepted on that date by the competent authorities.

3 Goods used by the organisation benefiting from the exemption for purposes other than those provided for in this Chapter shall be liable to the relevant import VAT at the rate applying on the date on which they are put to another use, on the basis of the type of goods and the value ascertained or accepted on that date by the competent authorities.