

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 67

- 1 Subject to Articles 68, 69, 70 and 71, the following shall be exempt on admission:
 - a small representative samples of goods intended for a trade fair or similar event;
 - b goods imported solely in order to be demonstrated or in order to demonstrate machines and apparatus displayed at a trade fair or similar event;
 - c various materials of little value, such as paints, varnishes and wallpaper, which are to be used in the building, fitting-out and decoration of temporary stands at a trade fair or similar event, which are destroyed by being used;
 - d printed matter, catalogues, prospectuses, price lists, advertising posters, calendars, whether or not illustrated, unframed photographs and other articles supplied free of charge in order to advertise goods displayed at a trade fair or similar event.
- 2 For the purposes of paragraph 1, 'trade fair or similar event' means:
 - a exhibitions, fairs, shows and similar events connected with trade, industry, agriculture or handicrafts;
 - b exhibitions and events held mainly for charitable reasons;
 - c exhibitions and events held mainly for scientific, technical, handicraft, artistic, educational or cultural or sporting reasons, for religious reasons or for reasons of worship, trade union activity or tourism, or in order to promote international understanding;
 - d meetings of representatives of international organisations or collective bodies;
 - e official or commemorative ceremonies and gatherings;

However, that definition shall not cover exhibitions staged for private purposes in commercial stores or premises to sell goods.

Article 68

The exemption referred to in Article 67(1)(a) shall be limited to samples which:

- (a) are imported free of charge as such or are obtained at the exhibition from goods imported in bulk;
- (b) are exclusively distributed free of charge to the public at the exhibition for use or consumption by the persons to whom they have been offered;
- (c) are identifiable as advertising samples of low unitary value;

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- (d) are not easily marketable and, where appropriate, are packaged in such a way that the quantity of the item involved is lower than the smallest quantity of the same item actually sold on the market;
- (e) in the case of foodstuffs and beverages not packaged as referred to in point (d), are consumed on the spot at the exhibition;
- (f) 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.

Article 69

The exemption referred to in Article 67(1)(b) shall be limited to goods which are:

- (a) consumed or destroyed at the exhibition; and
- (b) appropriate, in their total value and quantity, to the nature of the exhibition, the number of visitors and the extent of the exhibitor's participation.

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.

Article 71

The exemption referred to in Article 67(1)(a) and (b) shall not be granted for:

- (a) alcoholic products;
- (b) tobacco or tobacco products;
- (c) fuels, whether solid, liquid or gaseous.