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COMMISSION OF THE EUROPEAN COMMUNITIES

Brussels, 25.9.2008
COM(2008) 575 final

2008/0181 (CNS)

Proposal for a

COUNCIL DIRECTIVE .../.../EC

of [...]

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 on the common system of value added tax

(presented by the Commission)

EXPLANATORY MEMORANDUM

1. In the context of a people's Europe, the Commission attaches great importance to simplifying and clarifying Community law so as to make it clearer and more accessible to the ordinary citizen, thus giving him new opportunities and the chance to make use of the specific rights it gives him.

This aim cannot be achieved so long as numerous provisions that have been amended several times, often quite substantially, remain scattered, so that they must be sought partly in the original instrument and partly in later amending ones. Considerable research work, comparing many different instruments, is thus needed to identify the current rules.

For this reason a codification of rules that have frequently been amended is also essential if Community law is to be clear and transparent.

2. On 1 April 1987 the Commission therefore decided¹ to instruct its staff that all legislative acts should be codified after no more than ten amendments, stressing that this is a minimum requirement and that departments should endeavour to codify at even shorter intervals the texts for which they are responsible, to ensure that the Community rules are clear and readily understandable.
3. The Conclusions of the Presidency of the Edinburgh European Council (December 1992) confirmed this², stressing the importance of codification as it offers certainty as to the law applicable to a given matter at a given time.

Codification must be undertaken in full compliance with the normal Community legislative procedure.

Given that no changes of substance may be made to the instruments affected by codification, the European Parliament, the Council and the Commission have agreed, by an interinstitutional agreement dated 20 December 1994, that an accelerated procedure may be used for the fast-track adoption of codification instruments.

4. The purpose of this proposal is to undertake a codification of Council Directive 83/181/EEC of 28 March 1983 determining the scope of Article 14(1)(d) of Directive 77/388/EEC as regards exemption from value added tax on the final importation of certain goods³. The new Directive will supersede the various acts incorporated in it⁴; this proposal fully preserves the content of the acts being codified and hence does no more than bringing them together with only such formal amendments as are required by the codification exercise itself.

¹ COM(87) 868 PV.

² See Annex 3 to Part A of the Conclusions.

³ Carried out pursuant to the Communication from the Commission to the European Parliament and the Council – Codification of the Acquis communautaire, COM(2001) 645 final.

⁴ Annex II, Part A of this proposal.

5. The codification proposal was drawn up on the basis of a preliminary consolidation, in all official languages, of Directive 83/181/EEC and the instruments amending it, carried out by the Office for Official Publications of the European Communities, by means of a data-processing system. Where the Articles have been given new numbers, the correlation between the old and the new numbers is shown in a table contained in Annex III to the codified Directive.

Proposal for a

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of [...]

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 on the common system of value added tax

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Articles ☒ 93 and 94 ☒ thereof,

Having regard to the proposal from the Commission,

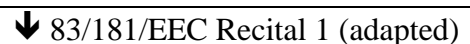
Having regard to the opinion of the European Parliament¹,

Having regard to the opinion of the European Economic and Social Committee²,

Whereas:



- (1) Council Directive 83/181/EEC of 28 March 1983 determining the scope of Article 14(1)(d) of Directive 77/388/EEC as regards exemption from value added tax on the final importation of certain goods³ has been substantially amended several times⁴. In the interests of clarity and rationality the said Directive should be codified.



- (2) Pursuant to Article 143(b) and (c) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax⁵, Member States ☒ are ☒, without prejudice to other Community provisions and under conditions which they shall lay down for the purpose, inter alia, of preventing any possible

¹ OJ C [...],[...], p. [...].

² OJ C [...],[...], p. [...].

³ OJ L 105, 23.4.1983, p. 38. Directive as last amended by the 1994 Act of Accession.

⁴ See Annex II, Part A.

⁵ OJ L 347, 11.12.2006, p. 1. Directive as last amended by Directive 2008/8/EC (OJ L 44, 20.2.2008, p. 11).

evasion, avoidance or abuse, to exempt final importation of goods qualifying for exemption from customs duties other than as provided for in the Common Customs Tariff.

↓ 83/181/EEC Recital 2 (adapted)

- (3) In accordance with Article 145 of Directive 2006/112/EC, the Commission is required to submit to the Council proposals designed to lay down Community tax rules clarifying the scope of the exemptions referred to in Articles 143 and 144 of that Directive and detailed rules for their implementation.
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↓ 83/181/EEC Recital 3

- (4) While it is deemed desirable to achieve the greatest possible degree of uniformity between the system for customs duties and that for value added tax, account should be taken, nevertheless, in applying the latter system, of the differences as regards objective and structure between customs duties and value added tax.
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↓ 83/181/EEC Recital 4 (adapted)

- (5) Separate arrangements for value added tax should be laid down for imported goods to the extent necessary to comply with the objectives of tax harmonisation. The exemptions on importation can be granted only on condition that they are not liable to affect the conditions of competition on the market.
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↓ 83/181/EEC Recital 5

- (6) Certain reliefs applied in the Member States stem from conventions with third countries or with other Member States which, given their purpose, concern only the signatory Member States. It is not expedient to define at Community level conditions for granting such reliefs. The Member States concerned need merely be authorised to retain them.
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↓

- (7) This Directive should be without prejudice to the obligations of the Member States relating to the time-limits for transposition into national law of the Directives set out in Annex II, Part B,

HAS ADOPTED THIS DIRECTIVE:

⊗ TITLE I ⊗

⊗ SCOPE AND DEFINITIONS ⊗

Article 1

The scope of the exemptions from value added tax (hereinafter ‘VAT’) referred to in Article 143(b) and (c) of Directive 2006/112/EC and the rules for their implementation referred to in Article 145 of that Directive shall be defined by this Directive.

In accordance with Article ⊗ 143(b) and (c) of Directive 2006/112/EC ⊗, the Member States shall apply the exemptions laid down in this Directive under the conditions fixed by them in order to ensure that such exemptions are correctly and simply applied and to prevent any evasion, avoidance or abuses.

Article 2

1. For the purposes of this Directive:

- (a) “imports” means imports as defined in Article 30 of Directive 2006/112/EC and the entry for home use after being subject to one of the systems provided for in Article 157(1)(a) of ⊗ that ⊗ Directive or a system of temporary admission or transit;
- (b) “personal property” means any property intended for the personal use of the persons concerned or for meeting their household needs ⊗, including household effects, cycles and motor-cycles, private motor vehicles and their trailers, camping caravans, pleasure craft and private aeroplanes, as well as household provisions appropriate to normal family requirements, and household pets and saddle animals ⊗;

↓ 83/181/EEC → ₁ 89/219/EEC Art. 1(1)

- (c) “household effects” means personal effects, household linen and furnishings and items of equipment intended for the personal use of the persons concerned or for meeting their household needs;
- (d) “alcoholic products” means products (beer, wine, aperitifs with a wine or alcohol base, brandies, liqueurs and spirituous beverages, etc.) falling within →₁ CN codes 2203 to 2208 ← ;
- (e) “Community” means the territory of the Member States where Directive 2006/112/EC applies.

↓ 83/181/EEC (adapted)

⊗ 2. The nature or quantity of personal property shall not reflect any commercial interest, nor shall they be intended for an economic activity within the meaning of Article 9(1) of Directive 2006/112/EC. However, portable instruments of the applied or liberal arts, required by the person concerned for the pursuit of his trade or profession, shall also constitute personal property. ⊗

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 importation shall be granted on personal property imported by natural persons transferring their normal place of residence from outside the Community to a Member State of the Community.

↓ 83/181/EEC

Article 4

Exemption shall be limited to personal property which:

- (a) except in special cases justified by the circumstances, has been in the possession of and, in the case of non-consumable goods, used by the person concerned at his former normal place of residence for a minimum of six months before the date on which he ceases to have his normal place of residence outside the Community;
- (b) is intended to be used for the same purpose at his new normal place of residence.

↓ 83/181/EEC (adapted)

The Member States may in addition make exemption ⊗ of personal property ⊗ conditional upon such property having borne, either in the country of origin or in the country of departure, the customs and/or fiscal charges to which it is normally liable.

Article 5

Exemption may be granted only to persons whose normal place of residence has been outside the Community for a continuous period of at least 12 months.

However, the competent authorities may grant exceptions to this rule provided that the intention of the person concerned was clearly to reside outside the Community for a continuous period of at least 12 months.

Article 6

Exemption shall not be granted in respect of:

- (a) alcoholic products;
- (b) tobacco or tobacco products;
- (c) commercial means of transport;
- (d) articles for use in the exercise of a trade or profession, other than portable instruments of the applied or liberal arts.

Vehicles intended for mixed use for commercial or professional purposes may also be excluded from exemption.

Article 7

⊗ 1. ⊗ Except in special cases, exemption shall be granted only in respect of personal property entered for permanent importation within 12 months of the date of establishment, by the person concerned, of his normal place of residence in the ⊗ Community ⊗.

⊗ 2. ⊗ The personal property may be imported in several separate consignments within the period referred to in ⊗ paragraph 1 ⊗.

Article 8

1. Until 12 months have elapsed from the date of the declaration for its final importation, personal property which has been imported exempt from tax may not be lent, given as security, hired out or transferred, whether for a consideration or free of charge, without prior notification to the competent authorities.

2. Any loan, giving as security, hiring out or transfer before the expiry of the period referred to in paragraph 1 shall entail payment of the relevant VAT on the goods concerned, at the rate applying on the date of such loan, giving as security, hiring out or transfer, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

Article 9

1. By way of derogation from Article 7(1), exemption may be granted in respect of personal property permanently imported before the person concerned establishes his normal place of residence in the Community , provided that he undertakes actually to establish his normal place of residence there within a period of six months. Such undertaking shall be accompanied by a security, the form and amount of which shall be determined by the competent authorities.

2. Where use is made of the provisions of paragraph 1, the period laid down in point (a) of the first subparagraph of Article 4 shall be calculated from the date of importation into the Community .

Article 10

1. Where, owing to occupational commitments, the person concerned leaves the third country or third territory where he had his normal place of residence without simultaneously establishing his normal place of residence in the territory of the Community , although having the intention of ultimately doing so, the competent authorities may authorise exemption in respect of the personal property which he transfers into the said territory for this purpose.

2. Exemption in respect of the personal property referred to in paragraph 1 shall be granted in accordance with the conditions laid down in Articles 3 to 8, on the understanding that:

- (a) the periods laid down in point (a) of the first subparagraph of Article 4 and paragraph 1 of Article 7 shall be calculated from the date of importation;
- (b) the period referred to in Article 8(1) shall be calculated from the date when the person concerned actually establishes his normal place of residence in the territory of a Member State.

3. Exemption shall also be subject to an undertaking from the person concerned that he will actually establish his normal place of residence in the territory of a Member State within a period laid down by the competent authorities in keeping with the circumstances. The latter may require this undertaking to be accompanied by a security, the form and amount of which they shall determine.

↓ 83/181/EEC (adapted)

Article 11

The competent authorities may derogate from points (a) and (b) of the first subparagraph of Article 4, points (c) and (d) of the first subparagraph of Article 6 and Article 8 when a person has to transfer his normal place of residence to the territory of a Member State as a result of exceptional political circumstances.

Chapter 2

Goods imported on the occasion of a marriage

Article 12

1. Subject to Articles 13 to 16, exemption shall be granted in respect of trousseaux and household effects, whether or not new, belonging to a person transferring his or her normal place of residence to the territory of a Member State on the occasion of his or her marriage.

↓ 88/331/EEC Art. 1 pt. 1
(adapted)

Exemption shall also be granted in respect of presents customarily given on the occasion of a marriage which are received by a person fulfilling the conditions laid down in the first subparagraph from persons having their normal place of residence outside the Community. The exemption shall apply to presents of a unit value of not more than EUR 200. Member States may, however, grant exemption for more than EUR 200 provided that the value of each exempt present does not exceed EUR 1 000.

↓ 83/181/EEC (adapted)

2. The Member State may make exemption of the goods referred to in the first subparagraph of paragraph 1 conditional on their having borne, either in the country or territory of origin or in the country or territory of departure, the customs and fiscal charges to which they are normally liable.

Article 13

The exemption may be granted only to persons:

- (a) whose normal place of residence has been outside the Community for a continuous period of at least 12 months;
- (b) who produce evidence of their marriage.

⊗ However, derogations from the rule referred to in the first subparagraph may be granted provided that the intention of the person concerned was clearly to reside outside the Community for a continuous period of at least 12 months. ⊗

↓ 83/181/EEC

Article 14

No exemption shall be granted for alcoholic products, tobacco or tobacco products.

Article 15

1. Save in exceptional circumstances, exemption shall be granted only in respect of goods permanently imported:

↓ 83/181/EEC (adapted)

⊗ (a) ⊗ not earlier than two months before the date fixed for the wedding; and

⊗ (b) ⊗ not later than four months after the date of the wedding.

⊗ In the case referred to in point (a), exemption may be made subject to the lodging of appropriate security, the form and amount of which shall be determined by the competent authorities. ⊗

2. Goods ⊗ to which exemption is granted ⊗ may be imported in several separate consignments within the period referred to in paragraph 1.

Article 16

1. Until 12 months have elapsed from the date of the declaration for their final importation, ⊗ personal property ⊗ which ⊗ has ⊗ been imported exempt from tax may not be lent, given as security, hired out or transferred, whether for a consideration or free of charge, without prior notification to the competent authorities.

2. Any loan, giving as security, hiring out or transfer before the expiry of the period referred to in paragraph 1 shall entail payment of the relevant ⊗ VAT ⊗ on the goods concerned, at the rate applying on the date of such loan, giving as security, 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.

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 a Member State.

Article 18

Exemption shall not be granted in respect of:

- (a) alcoholic products;
- (b) tobacco or tobacco products;
- (c) commercial means of transport;
- (d) articles for use in the exercise of a trade or profession, other than portable instruments of the applied or liberal arts, which were required for the exercise of the trade or profession of the deceased;
- (e) stocks of raw materials and finished or semi-finished products;
- (f) livestock and stocks of agricultural products exceeding the quantities appropriate to normal family requirements.

Article 19

1. Exemption shall be granted only in respect of personal property permanently imported not later than two years from the date on which the person becomes entitled to the goods (final settlement of the inheritance).

However, this period may be extended by the competent authorities on special grounds.

2. The goods may be imported in several separate consignments within the period referred to in paragraph 1.

Article 20

Articles 17, 18 and 19 shall apply *mutatis mutandis* to personal property acquired by inheritance by legal persons engaged in a non-profit-making activity who are established in the territory of a Member State.

↓ 83/181/EEC (adapted)

TITLE III

⊗ IMPORTATION OF ⊗ SCHOOL OUTFITS, ⊗ EDUCATIONAL ⊗ MATERIALS AND ⊗ RELATED ⊗ HOUSEHOLD EFFECTS

Article 21

1. Exemption shall be granted in respect of outfits, ⊗ educational ⊗ materials and household effects representing the usual furnishings for a student's room and belonging to pupils or students coming to stay in a Member State for the purposes of studying there and intended for their personal use during the period of their studies.

2. For the purposes of this Article:

- (a) “pupil or student” means any person enrolled in an educational establishment in order to attend full-time the courses offered therein;
- (b) “outfit” means underwear and household linen as well as clothing, whether or not new;
- (c) “educational materials” means articles and instruments (including calculators and typewriters) normally used by pupils or students for the purposes of their studies.

Article 22

Exemption shall be granted at least once per school year.

TITLE IV

IMPORTS OF NEGLIGIBLE VALUE

↓ 88/331/EEC Art. 1 pt. 2
(adapted)

Article 23

Goods of a total value not exceeding ☒ EUR ☒ 10 shall be exempt on admission. Member States may grant exemption for imported goods of a total value of more than ☒ EUR ☒ 10 but not exceeding ☒ EUR ☒ 22.

However, Member States may exclude goods which have been imported on mail order from the exemption provided for in the first sentence of the first subparagraph.

↓ 83/181/EEC

Article 24

Exemption shall not apply to the following:

- (a) alcoholic products;
- (b) perfumes and toilet waters;
- (c) tobacco or tobacco products.

TITLE V

CAPITAL GOODS AND OTHER EQUIPMENT IMPORTED ON THE TRANSFER OF ACTIVITIES

Article 25

↓ 83/181/EEC (adapted)

1. Without prejudice to the measures in force in the Member State with regard to industrial and commercial policy, and subject to Articles 26 to 29, Member States may allow exemption, on admission, for imports of capital goods and other equipment belonging to undertakings which definitively cease their activity ☒ outside the Community ☒ in order to carry on a similar activity in the ☒ Community ☒ and which, in accordance with Article 213(1) of Directive 2006/112/EC, have given advance notice to the competent authorities of the Member State of importation of the commencement of such activity.

Where the undertaking transferred is an agricultural holding, its livestock shall also be exempt on admission.

2. For the purposes of paragraph 1:

☒ (a) ☒ “activity” means an economic activity as referred to in the first subparagraph of Article 9(1) of Directive 2006/112/EC ☒ ; ☒

☒ (b) ☒ “undertaking” means an independent economic unit of production or of the service industry.

Article 26

1. The exemption shall be limited to capital goods and equipment which:

(a) except in special cases justified by the circumstances, have actually been used in the undertaking for a minimum of 12 months prior to the date on which the undertaking ceased to operate in the ☒ third country or third territory from which it is transferring its activity ☒;

↓ 83/181/EEC

(b) are intended to be used for the same purposes after the transfer;

(c) are to be used for the purposes of an activity not exempted under Articles 132, 133, 135 and 136 of Directive 2006/112/EC;

(d) are appropriate to the nature and size of the undertaking in question.

↓ 83/181/EEC (adapted)

2. Pending entry into force of the common rules referred to in the first paragraph of Article 176 of Directive 2006/112/EC, Member States may exclude from the exemption, in whole or in part, capital goods in respect of which they have availed themselves of the second subparagraph of Article 176 of that Directive.

↓ 83/181/EEC

Article 27

No exemption shall be granted to undertakings established outside the Community and the transfer of which into the territory of a Member State is consequent upon or is for the purpose of merging with, or being absorbed by, an undertaking established in the Community, without a new activity being set up.

Article 28

No exemption shall be granted for:

- (a) means of transport which are not in the nature of instruments of production or of the service industry;
- (b) supplies of all kinds intended for human consumption or for animal feed;
- (c) fuel and stocks of raw materials or finished or semi-finished products;
- (d) livestock in the possession of dealers.

Article 29

↓ 83/181/EEC (adapted)

Except in special cases justified by the circumstances, the exemption shall be granted only in respect of capital goods and other equipment imported before the expiry of a period of 12 months from the date when the undertaking ceased its activities ☒ outside the Community ☒.

TITLE VI

IMPORTATION OF CERTAIN AGRICULTURAL PRODUCTS AND PRODUCTS INTENDED FOR AGRICULTURAL USE

Chapter 1

Products obtained by Community farmers on properties located ☒ outside the Community ☒

Article 30

1. Subject to Articles 31 and 32, agricultural, stock-farming, bee-keeping, horticultural and forestry products from properties located in a ☒ third country or third territory ☒ adjoining the territory of ☒ a ☒ Member State which are operated by agricultural producers having their principal undertaking in ☒ the Community ☒ and adjacent to the country ☒ or territory ☒ concerned shall be exempt on admission.

Pure-bred horses, not more than six months old and born outside the ☒ Community ☒ of an animal covered in ☒ the Community ☒ and then exported temporarily to give birth, shall ☒ also ☒ be exempt on admission.

2. To be eligible for the exemption under the first subparagraph of paragraph 1, stock-farming products must be obtained from animals reared, acquired or imported in accordance with the general tax arrangements applicable in the Member State of importation.

↓ 83/181/EEC

Article 31

Exemption shall be limited to products which have not undergone any treatment other than that which normally follows their harvest or production.

Article 32

Exemption shall be granted only in respect of products imported by the agricultural producer or on his behalf.

Article 33

↓ 83/181/EEC (adapted)

This Chapter shall apply *mutatis mutandis* to the products of fishing or fish-farming activities carried out in the lakes or waterways bordering the territory of a Member State of importation by fishermen established in the Community and to the products of hunting activities carried out on such lakes or waterways by sportsmen established in the Community .

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 treatment of soil and crops, intended for use on property located in a Member State adjoining a third country or third territory and operated by agricultural producers having their principal undertaking in the said country or territory adjacent to the territory of the Community shall be exempt on admission.

Article 35

1. Exemption shall be limited to the quantities of seeds, fertilisers or other products required for the purpose of operating the property.

It shall be granted only for seeds, fertilisers or other products introduced directly into the Community by the agricultural producer or on his behalf.

2. Member States may make exemption conditional upon the granting of reciprocal treatment.

↓ 83/181/EEC

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:

(a) animals specially prepared and sent free of charge for laboratory use;

↓ 83/181/EEC (adapted)

(b) biological or chemical substances which are imported subject to the limits and conditions laid down in Article 60 of Council Regulation (EC) No 918/83⁶.

2. The exemption referred to in paragraph 1 shall be limited to animals and biological or chemical substances which are intended for either of the following .

(a) public establishments principally engaged in education or scientific research, including those departments of public establishments which are principally engaged in education or scientific research ;

(b) private establishments principally engaged in education or scientific research and authorised by the competent authorities of the Member States to receive such articles exempt from tax.

⁶ OJ L 105, 23.4.1983, p. 1.

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 143(a) of Directive 2006/112/EC and subject to Article 38 of this Directive , the following shall be exempted:

- (a) therapeutic substances of human origin;
- (b) blood-grouping reagents;
- (c) tissue-typing reagents.

2. For the purposes of paragraph 1:

- (a) “therapeutic substances of human origin” means human blood and its derivatives (whole human blood, dried human plasma, human albumin and fixed solutions of human plasma protein, human immunoglobulin and human fibrinogen) ;
- (b) “blood-grouping reagents” means all reagents, whether of human, animal, plant or other origin used for blood-type grouping and for the detection of blood incompatibilities ;
- (c) “tissue-typing reagents” means all reagents whether of human, animal, plant or other origin used for the determination of human tissue-types.

Article 38

Exemption shall be limited to products which:

- (a) are intended for institutions or laboratories approved by the competent authorities, for use exclusively for non-commercial medical or scientific purposes;

↓ 83/181/EEC (adapted)

- (b) are accompanied by a certificate of conformity issued by a duly authorised body in the country ☒ or territory ☒ of departure;
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↓ 83/181/EEC

- (c) are in containers bearing a special label identifying them.

Article 39

Exemption shall include the special packaging essential for the transport of therapeutic substances of human origin or blood-grouping or tissue-typing reagents and also any solvents and accessories needed for their use which may be included in the consignments.

↓ 88/331/EEC Art. 1 pt. 4

Chapter 3

Reference substances for the quality control of medical products

Article 40

Consignments which contain samples of reference substances approved by the World Health Organization for the quality control of materials used in the manufacture of medicinal products and which are addressed to consignees authorised by the competent authorities of the Member States to receive such consignments free of tax shall be exempt on admission.

Chapter 4

Pharmaceutical products used at international sports events

Article 41

↓ 83/181/EEC (adapted)

Pharmaceutical products for human or veterinary medical use by persons or animals participating in international sports events shall, within the limits necessary to meet their requirements during their stay in the ☒ Community ☒, be exempt on admission.

TITLE VIII

GOODS FOR CHARITABLE OR PHILANTHROPIC ORGANISATIONS

Chapter 1

⊗ General provision ⊗

Article 42

Member States may impose a limit on the quantity or value of the goods, ⊗ exempt under Chapters 2, 3 or 4 ⊗ in order to remedy any abuse and to combat major distortions of competition.

↓ 83/181/EEC

Chapter 2

Goods imported for general purposes

Article 43

1. Subject to Articles 44, 45 and 46, the following shall be exempt on admission:

- (a) basic necessities obtained free of charge and imported by State organisations or other charitable or philanthropic organisations approved by the competent authorities for distribution free of charge to needy persons;
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↓ 83/181/EEC (adapted)

- (b) goods of every description sent free of charge, by a person or organisation established ⊗ outside the Community ⊗, and without any commercial intent on the part of the sender, to State organisations or other charitable or philanthropic organisations approved by the competent authorities, to be used for fund-raising at occasional charity events for the benefit of needy persons;
- (c) equipment and office materials sent free of charge, by a person or organisation established ⊗ outside the Community ⊗, and without any commercial intent on the part of the sender, to charitable or philanthropic organisations approved by the competent authorities, to be used solely for the purpose of meeting their operating needs or carrying out their stated charitable or philanthropic aims.

2. For the purposes of paragraph 1(a) “basic necessities” means those goods required to meet the immediate needs of human beings, such as food, medicine, clothing and bed-clothes.

↓ 83/181/EEC

Article 44

Exemption shall not be granted in respect of:

- (a) alcoholic products;
- (b) tobacco or tobacco products;
- (c) coffee and tea;
- (d) motor vehicles other than ambulances.

Article 45

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

↓ 83/181/EEC (adapted)

Article 46

1. The organisation entitled to exemption may not lend, hire out or transfer, whether for a consideration or free of charge, the goods referred to in Article 43 for purposes other than those laid down in Article 43(1)(a) and (b), unless the competent authorities have been informed thereof in advance.

2. Should goods and equipment be lent, hired out or transferred to an organisation entitled to benefit from exemption pursuant to Articles 43 and 45, the exemption shall continue to be granted provided that the latter uses the goods and equipment 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 equipment and the value ascertained or accepted on that date by the competent authorities.

Article 47

1. Organisations referred to in Article 43 which cease to fulfil the conditions giving entitlement to exemption, or which are proposing to use goods and equipment exempt on admission for purposes other than those provided for by that Article, shall so inform the competent authorities.

2. Goods remaining in the possession of organisations which cease to fulfil the conditions giving entitlement to exemption 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 equipment and the value as 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 Article 43 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 equipment and the value as ascertained on that date by the competent authorities.

↓ 83/181/EEC

Chapter 3

Articles imported for the benefit of handicapped persons

Article 48

1. Articles specially designed for the education, employment or social advancement of blind or other physically or mentally handicapped persons shall be exempt on admission where:

- (a) they are imported by institutions or organisations that are principally engaged in the education of or the provision of assistance to handicapped persons and are authorised by the competent authorities of the Member States to receive such articles exempt from tax; and
- (b) they are donated to such institutions or organisations free of charge and with no commercial intent on the part of the donor.

2. Exemption shall apply to specific spare parts, components or accessories specifically for the articles in question and to the tools to be used for the maintenance, checking, calibration and repair of the said articles, provided that such spare parts, components, accessories or tools are imported at the same time as the said articles or, if imported subsequently, that they can be identified as being intended for articles previously exempt on admission or which would be eligible to be so exempt at the time when such entry is requested for the specific spare parts, components or accessories and tools in question.

3. Articles exempt on admission may not be used for purposes other than the education, employment or social advancement of blind or other handicapped persons.

↓ 83/181/EEC (adapted)

Article 49

1. Goods exempt on admission may be lent, hired out or transferred, whether for a consideration or free of charge, by the beneficiary institutions or organisations on a non-

profit-making basis to the persons referred to in Article 48 with whom they are concerned, without payment of VAT on importation.

↓ 83/181/EEC

2. No loan, hiring out or transfer may be effected under conditions other than those provided for in paragraph 1 unless the competent authorities have first been informed.

Should an article be lent, hired out or transferred to an institution or organisation itself entitled to benefit from this exemption, the exemption shall continue to be granted, provided the latter uses the article for purposes which confer the right to such exemption.

↓ 83/181/EEC (adapted)

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.

↓ 83/181/EEC

Article 50

1. Institutions or organisations referred to in Article 48 which cease to fulfil the conditions giving entitlement to exemption, or which are proposing to use articles exempt on admission for purposes other than those provided for by that Article shall so inform the competent authorities.

↓ 83/181/EEC (adapted)

2. Articles remaining in the possession of institutions or organisations which cease to fulfil the conditions giving entitlement to exemption 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. Articles used by the institution or organisation benefiting from the exemption for purposes other than those provided for in Article 48 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.

↓ 83/181/EEC

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.

↓ 83/181/EEC (adapted)

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.

↓ 83/181/EEC

Article 52

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

↓ 83/181/EEC (adapted)

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.

↓ 83/181/EEC

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.

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.

↓ 83/181/EEC (adapted)

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.

↓ 83/181/EEC (adapted)

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.

↓ 83/181/EEC (adapted)

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.

↓ 83/181/EEC

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.

↓ 83/181/EEC (adapted)

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.

↓ 83/181/EEC

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 the persons concerned, and provided the operations involved are not in any way of a commercial character, exemption shall be granted in respect of:

↓ 83/181/EEC (adapted)

- (a) decorations conferred by the government of a third country on persons whose normal place of residence is in the Community .
- (b) cups, medals and similar articles of an essentially symbolic nature which, having been awarded in a third country or third territory to persons having their normal place of residence in the Community as a tribute to their activities in fields such as the arts, the sciences, sport or the public service or in recognition of merit at a particular event, are imported by such persons themselves;
- (c) cups, medals and similar articles of an essentially symbolic nature which are given free of charge by authorities or persons established in a third country, to be presented in the territory of the Community for the same purposes as those referred to in point (b);

↓ 88/331/EEC Art. 1 pt. 5
(adapted)

- (d) awards, trophies and souvenirs of a symbolic nature and of limited value intended for distribution free of charge to persons normally resident in a third country or third territory , at business conferences or similar international events; their nature, unitary value or other features, must not be such as might indicate that they are intended for commercial purposes.

↓ 83/181/EEC

Chapter 2

Presents received in the context of international relations

Article 59

Without prejudice, where relevant, to the provisions applicable to the international movement of travellers, and subject to Articles 60 and 61, exemption shall be granted in respect of goods:

↓ 83/181/EEC (adapted)

- (a) imported by persons who have paid an official visit in a third country or third territory and who have received such goods on that occasion as gifts from the host authorities;
- (b) imported by persons coming to pay an official visit in the Community and who intend to offer them on that occasion as gifts to the host authorities;

- (c) sent as gifts, in token of friendship or goodwill, by an official body, public authority or group carrying on an activity in the public interest which is located in a third country or third territory , to an official body, public authority or group carrying on an activity in the public interest which is located in the Member State of importation and approved by the competent authorities to receive such goods exempt from tax.

↓ 83/181/EEC

Article 60

No exemption shall be granted for alcoholic products, tobacco or tobacco products.

↓ 83/181/EEC (adapted)

Article 61

Exemption shall be granted only:

- (a) where the articles intended as gifts are offered on an occasional basis ;
- (b) where they do not, by their nature, value or quantity, reflect any commercial interest ;
- (c) if they are not used for commercial purposes.

Chapter 3

Goods to be used by Monarchs or Heads of State

Article 62

1. Exemption from tax, within the limits and under the conditions laid down by the competent authorities, shall be granted in respect of:

- (a) gifts to reigning monarchs and heads of State;
- (b) goods to be used or consumed by reigning monarchs and heads of State of a third country , or by persons officially representing them, during their official stay in the Community .

2. The exemption referred to in point (b) of paragraph 1 may be made subject, by the Member State of importation, to reciprocal treatment.

⊗ 3. The exemption referred to in paragraph 1 is ⊗ also applicable to persons enjoying prerogatives at international level analogous to those enjoyed by reigning monarchs or heads of State.

↓ 83/181/EEC

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 are of negligible value and which can be used only to solicit orders for goods of the type they represent shall be exempt on admission.
2. The competent authorities may require that certain articles, to qualify for exemption on admission, be rendered permanently unusable by being torn, perforated, or clearly and indelibly marked, or by any other process, provided such operation does not destroy their character as samples.
3. For the purposes of paragraph 1, “samples of goods” means any article representing a type of goods whose manner of presentation and quantity, for goods of the same type or quality, rule out its use for any purpose other than that of seeking orders.

Chapter 2

Printed matter and advertising material

Article 64

Subject to Article 65, printed advertising matter such as catalogues, price lists, directions for use or brochures shall be exempt on admission provided that they relate to:

↓ 88/331/EEC Art. 1 pt. 6
(adapted)

- (a) goods for sale or hire by a person established outside the ⊗ Community ⊗, or

- (b) transport, commercial insurance or banking services offered by a person established outside the Community .

Article 65

1. The exemption shall be limited to printed advertisements which fulfil the following conditions:

↓ 88/331/EEC Art. 1, pt. 6

- (a) printed matter must clearly display the name of the undertaking which produces, sells or hires out the goods, or which offers the services to which it refers;

↓ 88/331/EEC Art. 1, pt. 6
(adapted)

- (b) each consignment must contain no more than one document or a single copy of each document if it is made up of several documents;

↓ 88/331/EEC Art. 1, pt. 6

- (c) printed matter must not be the subject of grouped consignments from the same consignor to the same consignee.

↓ 88/331/EEC Art. 1, pt. 6
(adapted)

2. By way of derogation from paragraph 1(b), consignments comprising several copies of the same document may nevertheless be granted exemption provided their total gross weight does not exceed one kilogram.

↓ 83/181/EEC (adapted)

Article 66

Articles for advertising purposes, of no intrinsic commercial value, sent free of charge by suppliers to their customers which, apart from their advertising function, are not capable of being used shall be exempt on admission.

Chapter 3

Goods used or consumed at a trade fair or similar event

Article 67

1. Subject to Articles 68 to 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;
- (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 mentioned 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:

↓ 83/181/EEC (adapted)

- (a) are intended exclusively to be distributed free of charge to the public at the place where the exhibition is held; ☒ and ☐

↓ 83/181/EEC

- (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.

TITLE XI

GOODS IMPORTED FOR EXAMINATION, ANALYSIS OR TEST PURPOSES

Article 72

Subject to Articles 73 to 78, goods which are to undergo examination, analysis or tests to determine their composition, quality or other technical characteristics for purposes of information or industrial or commercial research shall be exempt on admission.

↓ 83/181/EEC (adapted)

Article 73

Without prejudice to Article 76, the exemption shall be granted only on condition that the goods to be examined, analysed or tested are completely used up or destroyed in the course of the examination, analysis or testing.

↓ 83/181/EEC

Article 74

No exemption shall be granted in respect of goods used in examination, analysis or tests which in themselves constitute sales promotion operations.

Article 75

Exemption shall be granted only in respect of the quantities of goods which are strictly necessary for the purpose for which they are imported. These quantities shall in each case be determined by the competent authorities, taking into account the said purpose.

↓ 83/181/EEC (adapted)

Article 76

1. The exemption shall cover goods which are not completely used up or destroyed during examination, analysis or testing, provided that the products remaining are, with the agreement and under the supervision of the competent authorities:

- ⊗ (a) ⊗ completely destroyed or rendered commercially valueless on completion of examination, analysis or testing, or
- ⊗ (b) ⊗ surrendered to the State without causing it any expense, where this is possible under national law, or
- ⊗ (c) ⊗ in duly justified circumstances, exported outside the ⊗ Community ⊗.

↓ 83/181/EEC

2. For the purposes of paragraph 1, “products remaining” means products resulting from the examinations, analyses or tests or goods not actually used.

↓ 83/181/EEC (adapted)

Article 77

Save where Article 76(1) is applied, products remaining at the end of the examinations, analyses or tests referred to in Article 72 shall be subject to the relevant import ⊗ VAT ⊗, at the rate applying on the date of completion of the examinations, analyses or tests, on the basis of the type of goods and the value ascertained or accepted on that date by the competent authorities.

↓ 83/181/EEC

However, the interested party may, with the agreement and under the supervision of the competent authorities, convert products remaining to waste or scrap. In this case, the import duties shall be those applying to such waste or scrap at the time of conversion.

Article 78

The period within which the examinations, analyses or tests must be carried out and the administrative formalities to be completed in order to ensure the use of the goods for the purposes intended shall be determined by the competent authorities.

TITLE XII

↓ 83/181/EEC (adapted)

MISCELLANEOUS ☒ IMPORTS ☒

↓ 83/181/EEC

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 as applications for patents for invention or the like, to be submitted to the bodies competent to deal with the protection of copyrights or the protection of industrial or commercial patent rights shall be exempt on admission.

Chapter 2

Tourist information literature

Article 80

The following shall be exempt on admission:

- (a) documentation (leaflets, brochures, books, magazines, guidebooks, posters, whether or not framed, unframed photographs and photographic enlargements, maps, whether or not illustrated, window transparencies, and illustrated calendars) intended to be distributed free of charge and the principal purpose of which is to encourage the public to visit foreign countries, in particular in order to attend cultural, tourist, sporting, religious or trade or professional meetings or events, provided that such literature contains not more than 25% of private commercial advertising and that the general nature of its promotional aims is evident;
- (b) foreign hotel lists and yearbooks published by official tourist agencies, or under their auspices, and timetables for foreign transport services, provided that such literature is intended for distribution free of charge and contains not more than 25% of private commercial advertising;

- (c) reference material supplied to accredited representatives or correspondents appointed by official national tourist agencies and not intended for distribution, that is to say, yearbooks, lists of telephone or telex numbers, hotel lists, fairs catalogues, specimens of craft goods of negligible value, and literature on museums, universities, spas or other similar establishments.

Chapter 3

Miscellaneous documents and articles

Article 81

1. The following shall be exempt on admission:

- (a) documents sent free of charge to the public services of Member States;
- (b) publications of foreign governments and publications of official international bodies intended for distribution without charge;
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↓ 83/181/EEC (adapted)

- (c) ballot papers for elections organised by bodies set up in countries outside the Community .
-

↓ 83/181/EEC

- (d) objects to be submitted as evidence or for like purposes to the courts or other official agencies of the Member States;
- (e) specimen signatures and printed circulars concerning signatures sent as part of customary exchanges of information between public services or banking establishments;
- (f) official printed matter sent to the central banks of the Member States;
-

↓ 83/181/EEC (adapted)

- (g) reports, statements, notes, prospectuses, application forms and other documents drawn up by companies with headquarters outside the Community and sent to the bearers or subscribers of securities issued by such companies;
-

↓ 83/181/EEC

- (h) recorded media (punched cards, sound recordings, microfilms, etc.) used for the transmission of information sent free of charge to the addressee, in so far as exemption does not give rise to abuses or to major distortions of competition;

- (i) files, archives, printed forms and other documents to be used in international meetings, conferences or congresses, and reports on such gatherings;
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↓ 83/181/EEC (adapted)

- (j) plans, technical drawings, traced designs, descriptions and other similar documents imported with a view to obtaining or fulfilling orders ☒ outside the Community ☒ or to participating in a competition held in ☒ the Community ☒;
- (k) documents to be used in examinations held in the ☒ the Community ☒ by institutions set up ☒ outside the Community ☒;
-

↓ 83/181/EEC

- (l) printed forms to be used as official documents in the international movement of vehicles or goods, within the framework of international conventions;
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↓ 83/181/EEC (adapted)

- (m) printed forms, labels, tickets and similar documents sent by transport undertakings or by undertakings of the hotel industry located ☒ outside the Community ☒ to travel agencies set up in ☒ the Community ☒;
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↓ 83/181/EEC

- (n) printed forms and tickets, bills of lading, way-bills and other commercial or office documents which have been used;
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↓ 83/181/EEC (adapted)

- (o) official printed forms from national or international authorities, and printed matter conforming to international standards sent for distribution by associations ☒ established outside the Community ☒ to corresponding associations located in ☒ the Community ☒;
-

↓ 83/181/EEC

- (p) photographs, slides and stereotype mats for photographs, whether or not captioned, sent to press agencies to newspaper or magazine publishers;
- (q) articles listed in Annex I which are produced by the United Nations or one of its specialised agencies whatever the use for which they are intended;
-

↓ 83/181/EEC (adapted)

- (r) collectors' pieces and works of art of an educational, scientific or cultural character which are not intended for sale and which are imported by museums, galleries and other institutions approved by the competent authorities of the Member States for the purpose of duty-free admission of these goods;

↓ 88/331/EEC Art. 1 pt. 7
(adapted)

- (s) importations of official publications issued under the authority of the country ☒ or territory ☒ of export, international institutions, regional or local authorities and bodies under public law established in the country ☒ or territory ☒ of export, and printed matter distributed on the occasion of elections to the European Parliament or on the occasion of national elections in the country in which the printed matter originates by foreign political organisations officially recognised as such in the Member States, insofar as such publications and printed matter have been subject to tax in the country ☒ or territory ☒ of export and have not benefited from remission of tax on export.
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↓ 83/181/EEC (adapted)

- ☒ 2. The exemption referred to in paragraph 1(r) is granted only on condition that the articles in question are imported free of charge or, if they are imported against payment, that they are not supplied by a taxable person. ☒
-

↓ 83/181/EEC

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 cardboard, wood and plastics which are used for the stowage and protection — including heat protection — of goods during their transport to the territory of a Member State, shall be exempt on admission, provided that:

- (a) they are not normally re-usable; and
-

↓ 83/181/EEC (adapted)

- (b) the consideration paid for them forms part of the taxable amount ☒ on importation ☒ as defined in Chapter 4 of Title VII of Directive 2006/112/EC.

↓ 83/181/EEC

Chapter 5

Litter, fodder and feedingstuffs for animals during their transport

Article 83

Litter, fodder and feedingstuffs of any description put on board the means of transport used to convey animals to the territory of a Member State for the purpose of distribution to the said animals during the journey shall be exempt on admission.

Chapter 6

↓ 88/331/EEC Art. 1 pt. 8

Fuels and lubricants present in land motor vehicles and special containers

↓ 88/331/EEC Art. 1 pt. 9
(adapted)

Article 84

1. Subject to Articles 85, 86 and 87, the following shall be exempt on admission:

- (a) fuel contained in the standard tanks of:
 - (i) private and commercial motor vehicles and motor cycles;
 - (ii) special containers;
- (b) fuel contained in portable tanks carried by private motor vehicles and motor cycles, up to a maximum of 10 litres per vehicle and without prejudice to national provisions on the holding and transport of fuel.

2. For the purpose of paragraph 1:

- (a) “commercial motor vehicle” means any motorised road vehicle (including tractors with trailers) which, by its type of construction and equipment, is designed for, and capable of, transporting, whether for payment or not, more than nine persons including the driver, or goods, and any road vehicle for a special purpose other than transport as such;

- (b) “private motor vehicle” means any motor vehicle not covered by the definition set out in point (a);
- (c) “standard tanks” means:
- ☒ (i) ☒ the tanks permanently fixed by, the manufacturer to all motor vehicles of the same type as the vehicle in question and whose permanent fitting enables fuel to be used directly, both for the purpose of propulsion and, where appropriate, for the operation, during transport, of refrigeration systems and other systems;
 - ☒ (ii) ☒ tanks permanently fixed by the manufacturer to all containers of the same type as the container in question and whose permanent fitting enables fuel to be used directly for the operation, during transport, of refrigeration systems and other systems with which special containers are equipped;
- (d) “special container” means any container fitted with specially designed apparatus for refrigeration systems, oxygenation systems, thermal insulation systems, or other systems.

☒ In addition to the tanks referred to in point (c)(i) of the first subparagraph, gas tanks fitted to motor vehicles designed for the direct use of gas as a fuel and tanks fitted to ancillary systems with which the vehicle may be equipped shall also be considered to be standard tanks. ☒

↓ 85/346/EEC Art. 1 pt. 1
(adapted)
→₁ 88/331/EEC Art. 1 pt. 10 first indent

Article 85

Member States may limit the application of the exemption for fuel contained in the standard fuel tanks of commercial motor vehicles →₁ and special containers ←:

- (a) when the vehicle comes from a third country, to 200 litres per vehicle and per journey;

↓ 88/331/EEC Art. 1 pt.10 second indent (adapted)

- ☒ (b) ☒ to 200 litres per special container and per journey.

↓ 83/181/EEC

Article 86

Member States may limit the amount of fuel exempt on admission in the case of:

↓ 85/346/EEC Art. 1 pt. 2
(adapted)

- (a) commercial motor vehicles engaged in international transport coming from third countries ☒ or third territories ☒ to their frontier zone, to a maximum depth of 25 kilometres as the crow flies, where such transport consists of journeys made by persons residing in that zone;
-

↓ 83/181/EEC (adapted)

- (b) private motor vehicles belonging to persons residing in the frontier zone, to a maximum depth of 15 km as the crow flies, contiguous with a third country ☒ or third territory ☒.
-

↓ 83/181/EEC

Article 87

1. Fuel exempt on admission may not be used in a vehicle other than that in which it was imported nor be removed from that vehicle and stored, except during necessary repairs to that vehicle, or transferred for a consideration or free of charge by the person granted the exemption.

↓ 83/181/EEC (adapted)

☒ 2. ☒ Non-compliance with paragraph ☒ 1 ☒ shall give rise to application of the import ☒ VAT ☒ relating to the products in question at the rate in force on the date of such non-compliance, on the basis of the type of goods and the value ascertained or accepted on that date by the competent authorities.

Article 88

The exemption shall also apply to lubricants carried in motor vehicles and required for their normal operation during the journey in question.

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 imported by organisations authorised for that purpose by the competent authorities, for use in the construction, upkeep or

ornamentation of cemeteries and tombs of, and memorials to, war victims of a third country who are buried in the Community .

↓ 83/181/EEC

Chapter 8

Coffins, funerary urns and ornamental funerary articles

Article 90

The following shall be exempt on admission:

- (a) coffins containing bodies and urns containing the ashes of deceased persons, as well as the flowers, funeral wreaths and other ornamental objects normally accompanying them;
-

↓ 83/181/EEC (adapted)

- (b) flowers, wreaths and other ornamental objects brought by persons resident outside the Community , attending a funeral or coming to decorate graves in the territory of the Community provided these importations do not reflect, by either their nature or their quantity, any commercial intent.
-

↓ 83/181/EEC

TITLE XIII

GENERAL AND FINAL PROVISIONS

Article 91

Where this Directive provides that the granting of an exemption shall be subject to the fulfilment of certain conditions, the person concerned shall, to the satisfaction of the competent authorities, furnish proof that those conditions have been met.

↓ 83/181/EEC (adapted)
→₁ 88/331/EEC Art. 1 pt. 11

Article 92

1. The exchange value in national currency of the euro to be taken into consideration for the purposes of this Directive shall be fixed once a year. The rates to be applied shall be

those obtaining on the first working day in October and shall take effect on 1 January the following year.

2. Member States may round off the amounts in national currency arrived at by converting the amounts in euro .

3. Member States may continue to apply the amounts of the exemptions in force at the time of the annual adjustment provided for in paragraph 1, if conversion of the amounts of the exemptions expressed in euro leads, before the rounding-off provided for in paragraph 2, to an alteration of less than 5% in the exemption expressed in national currency or to a reduction in that exemption .

83/181/EEC

Article 93

No provision of this Directive shall prevent Member States from continuing to grant:

(a) the privileges and immunities granted by them under cultural, scientific or technical cooperation agreements concluded between them or with third countries;

83/181/EEC (adapted)

(b) the special exemptions justified by the nature of frontier traffic which are granted by them under frontier agreements concluded between them or with third countries;

88/331/EEC Art. 1 pt. 12

(c) exemptions in the context of agreements entered into on the basis of reciprocity with third countries that are Contracting Parties to the Convention on International Civil Aviation (Chicago 1944) for the purpose of implementing Recommended Practices 4.42 and 4.44 in Annex 9 to the Convention (eighth edition, July 1980).

83/181/EEC

Article 94

Until the establishment of Community exemptions upon importation, Member States may retain the exemptions granted to:

(a) merchant-navy seamen;

83/181/EEC (adapted)

(b) workers returning to their country after having resided for at least six months outside the Community on account of their occupation.

Article 95

Member States shall inform the Commission of the measures which they adopt to give effect to this Directive, indicating, where the case arises, those measures which they adopt by simple reference to identical provisions of Regulation (EEC) No 918/83.



Article 96

Directive 83/181/EEC, as amended by the Directives listed in Annex II, Part A, is repealed, without prejudice to the obligations of the Member States relating to the time-limits for transposition into national law of the Directives set out in Annex II, Part B.

References to the repealed Directive shall be construed as references to this Directive and shall be read in accordance with the correlation table in Annex III.

Article 96

This Directive shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

↓ 83/181/EEC

Article 97

This Directive is addressed to the Member States.

Done at Brussels,

*For the Council
The President*

ANNEX I

Visual and auditory materials of an educational, scientific or cultural character

CN code	Description
3704 00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed:
ex 3704 00 10	- Plates and film: <ul style="list-style-type: none"> - Cinematograph film, positives, of an educational, scientific or cultural character
ex 3705	Photographic plates and film, exposed and developed, other than cinematograph film: <ul style="list-style-type: none"> - Of an educational, scientific or cultural character
3706	Cinematograph film, exposed and developed, whether or not incorporating sound track or consisting only of sound track:
3706 10	- Of a width of 35 mm or more:
ex 3706 10 99	- - Other: <ul style="list-style-type: none"> - - - Other positives: <ul style="list-style-type: none"> - Newsreels (with or without sound track) depicting events of current news value at the time of importation, and imported up to a limit of two copies of each subject for copying purposes - Archival film material (with or without sound track) intended for use in connection with newsreel films - Recreational films particularly suited for children and young people - Other films of educational, scientific or cultural character
3706 90	- Other: <ul style="list-style-type: none"> - - Other: - - - Other positives:

ex 3706 90 51	<ul style="list-style-type: none"> – Newsreels (with or without sound track) depicting events of current news value at the time of importation, and imported up to a limit of two copies of each subject for copying purposes
ex 3706 90 91	
ex 3706 90 99	
	<ul style="list-style-type: none"> – Archival film material (with or without sound track) intended for use in connection with newsreel films – Recreational films particularly suited for children and young people – Other films of educational, scientific or cultural character:
4911	Other printed matter, including printed pictures and photographs:
	- Other:
4911 99	- - Other:
ex 4911 99 90	- - - Other:
	<ul style="list-style-type: none"> – Microcards or other information storage media required in computerised information and documentation services of an educational, scientific or cultural character – Wall charts designed solely for demonstration and education
ex 8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena including matrices and masters for the production of records, but excluding products of Chapter 37:
	<ul style="list-style-type: none"> – Of an educational, scientific or cultural character
ex 9023 00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for others uses:
	<ul style="list-style-type: none"> – Patterns, models and wall charts of an educational, scientific or cultural character, designed solely for demonstration and education – Mock-ups or visualisations of abstract concepts such as molecular structures or mathematical formulae
Various	Holograms for laser projection
	Multi-media kits
	Materials for programmed instructions, including materials in kit form with the corresponding printed materials



ANNEX II

Part A

Repealed Directive with list of its successive amendments (referred to in Article 96)

Council Directive 83/181/EEC
(OJ L 105, 23.4.1983, p. 38)

Council Directive 85/346/EEC
(OJ L 183, 16.7.1985, p. 21)

Council Directive 88/331/EEC
(OJ L 151, 17.6.1988, p. 79)

Commission Directive 89/219/EEC
(OJ L 92, 5.4.1989, p. 13)

Council Directive 91/680/EEC
(OJ L 376, 31.12.1991, p. 1)

Only as regards Article 2(1) first indent

1994 Act of Accession, Annex I,
point XIII.B.4
(OJ C 241, 29.8.1994, p. 276)

Part B

List of time-limits for transposition into national law (referred to in Article 96)

Directive	Time-limit for transposition
83/181/EEC	30 June 1984
85/346/EEC	1 October 1985
88/331/EEC	1 January 1989
89/219/EEC	1 July 1989
91/680/EEC	31 December 1992

ANNEX III

CORRELATION TABLE

Directive 83/181/EEC	This Directive
—	Title I
Article 1(1)	Article 1(1), first and second subparagraphs
Article 1(2) introductory sentence	Article 2(1) introductory sentence
Article 1(2) (a)	Article 2(1)(a)
Article 1(2)(b) first subparagraph	Article 2(1)(b)
Article 1(2)(b) second subparagraph, first and second indents	Article 2(1)(b)
Article 1(2)(b) third subparagraph	Article 2(1)(b)
Article 1(2)(b) fourth subparagraph	Article 2(2)
Article 1(2)(c), (d) and (e)	Article 2(1)(c), (d) and (e)
Title I	Title II
Chapter I	Chapter 1
Articles 2 to 5	Articles 3 to 6
Article 6 first and second paragraphs	Article 7(1) and (2)
Articles 7 to 10	Articles 8 to 11
Chapter II	Chapter 2
Article 11(1) and (2)	Article 12(1), first and second subparagraphs
Article 11(3)	Article 12(2)
Article 12, introductory sentence	Article 13, first subparagraph, introductory sentence
Article 12(a), first sentence	Article 13, first subparagraph, point (a)
Article 12(a), second sentence	Article 13, second subparagraph
Article 12(b)	Article 13, first subparagraph, point (b)
Article 13	Article 14

Article 14 (1) introductory sentence	Article 15(1), first subparagraph, introductory sentence
Article 14(1) first indent, opening words	Article 15(1), first subparagraph, point (a)
Article 14(1) first indent, words in parentheses	Article 15(1), second subparagraph
Article 14(1), second indent	Article 15(1), first subparagraph, point (b)
Article 14(2)	Article 15(2)
Article 15	Article 16
Chapter III	Chapter 3
Articles 16 to 19	Articles 17 to 20
Title II	Title III
Articles 20 and 21	Articles 21 and 22
Title III	Title IV
Articles 22 and 23	Articles 23 and 24
Title IV	Title V
Article 24(1)	Article 25(1)
Article 24(2) introductory sentence	Article 25(2) introductory sentence
Article 24(2) first and second indents	Article 25(2)(a) and (b)
Article 25(1)	Article 26(1)
Article 25(2)	—
Article 25(3)	Article 26(2)
Articles 26, 27 and 28	Articles 27, 28 and 29
Title V	Title VI
Chapter I	Chapter 1
Article 29(1)	Article 30(1), first subparagraph
Article 29(2)	Article 30(2)
Article 29(3)	Article 30(1), second subparagraph
Articles 30, 31 and 32	Articles 31, 32 and 33

Chapter II	Chapter 2
Article 33	Article 34
Article 34(1) and (2)	Article 35(1), first and second subparagraphs
Article 34(3)	Article 35(2)
Title VI	Title VII
Chapter I	Chapter 1
Article 35(1) introductory sentence	Article 36(1) introductory sentence
Article 35(1)(a)	Article 36(1)(a)
Article 35(1)(b) introductory sentence	Article 36(1)(b)
Article 35(1)(b) first indent	—
Article 35(1) (b) second indent	Article 36(1)(b)
Article 35(2) introductory sentence	Article 36(2), introductory sentence
Article 35(2) first and second indents	Article 36(2)(a) and (b)
Chapter II	Chapter 2
Article 36(1)	Article 37(1)
Article 36(2) introductory sentence	Article 37(2) introductory sentence
Article 36(2) first, second and third indents	Article 37(2)(a), (b) and (c)
Articles 37 and 38	Articles 38 and 39
Chapter IIa	Chapter 3
Article 38a	Article 40
Chapter III	Chapter 4
Article 39	Article 41
Title VII	Title VIII
—	Chapter 1
Article 40	Article 42
Chapter I	Chapter 2
Articles 41 to 45	Articles 43 to 47

Chapter II	Chapter 3
Articles 46, 47 and 48	Articles 48, 49 and 50
Chapter III	Chapter 4
Article 49(1) and (2)	Article 51, first and second paragraphs
Articles 50 to 55	Articles 52 to 57
Title VIII	Title IX
Chapter I	Chapter 1
Article 56	Article 58
Chapter II	Chapter 2
Articles 57 and 58	Articles 59 and 60
Article 59, introductory sentence	Article 61, introductory sentence
Article 59, first, second and third indents	Article 61(a), (b) and (c)
Chapter III	Chapter 3
Article 60 first paragraph, introductory sentence	Article 62(1), introductory sentence
Article 60, first paragraph, point (a)	Article 62(1)(a)
Article 60, first paragraph, point (b), first sentence	Article 62(1)(b)
Article 60, first paragraph, point (b), second sentence	Article 62(2)
Article 60, second paragraph	Article 62(3)
Title IX	Title X
Chapter I	Chapter 1
Article 61	Article 63
Chapter II	Chapter 2
Article 62, introductory sentence	Article 64, introductory sentence
Article 62(a)	Article 64(a)
Article 62(b)	—

Article 62(c)	Article 64(b)
Article 63, first paragraph, introductory sentence	Article 65(1), introductory sentence
Article 63, first paragraph, point (a)	Article 65(1)(a)
Article 63, first paragraph, point (b), first sentence	Article 65(1)(b)
Article 63, first paragraph, point (b), second sentence	Article 65(2)
Article 63, first paragraph, point (c)	Article 65(1)(c)
Article 63, second paragraph	—
Article 64	Article 66
Chapter III	Chapter 3
Article 65(1)	Article 67(1)
Article 65(2), introductory sentence	Article 67(2), first subparagraph, introductory sentence
Article 65(2)(a) to (e)	Article 67(2) first subparagraph, points (a) to (e)
Article 65(2), final sentence	Article 67(2), second subparagraph
Articles 66 to 69	Articles 68 to 71
Title X	Title XI
Articles 70 to 73	Articles 72 to 75
Article 74(1) introductory sentence	Article 76(1) introductory sentence
Article 74(1), first, second and third indents	Article 76(1)(a), (b) and (c)
Article 74(2)	Article 76(2)
Articles 75 and 76	Articles 77 and 78
Title XI	Title XII
Chapter I	Chapter 1
Article 77	Article 79
Chapter II	Chapter 2

Article 78	Article 80
Chapter III	Chapter 3
Article 79(a) to (q)	Article 81(1)(a) to (q)
Article 79(r), first sentence	Article 81(1)(r)
Article 79(r), second sentence	Article 81(2)
Article 79(s)	Article 81(1)(s)
Chapter IV	Chapter 4
Article 80	Article 82
Chapter V	Chapter 5
Article 81	Article 83
Chapter VI	Chapter 6
Article 82(1) introductory sentence	Article 84(1) introductory sentence
Article 82(1)(a) first and second indents	Article 84(1)(a)(i) and (ii)
Article 82(1)(b)	Article 84(1)(b)
Article 82(2) introductory sentence	Article 84(2) first subparagraph, introductory sentence
Article 82(2)(a) first subparagraph, first and second indents and second subparagraph	Article 84(2), first subparagraph, point (a)
Article 82(2)(b)	Article 84(2), first subparagraph, point (b)
Article 82(2)(c) introductory sentence	Article 84(2), first subparagraph, point (c) introductory sentence
Article 82(2)(c) first indent, first subparagraph	Article 84(2), first subparagraph, point (c)(i)
Article 82(2)(c) first indent, second subparagraph	Article 84(2), second subparagraph
Article 82(2)(c), second indent	Article 84(2), first subparagraph, point (c)(ii)
Article 82(2)(d)	Article 84(2), first subparagraph, point (d)
Article 83 first paragraph introductory sentence	Article 85 introductory sentence

Article 83(a)	Article 85(a)
Article 83(b)	—
Article 83(c)	Article 85(b)
Article 83 second subparagraph	—
Article 84	Article 86
Article 85 first and second paragraphs	Article 87(1) and (2)
Article 86	Article 88
Chapter VII	Chapter 7
Article 87	Article 89
Chapter VIII	Chapter 8
Article 88	Article 90
Title XII	Title XIII
Articles 89, 90 and 91	Articles 91, 92 and 93
Article 92	Article 94
Article 93(1)	—
Article 93(2)	Article 95
—	Article 96
—	Article 97
Article 94	Article 98
Annex	Annex I
—	Annex II
—	Annex III