

Council Directive 2006/112/EC of 28 November
2006 on the common system of value added tax

TITLE IX

EXEMPTIONS

CHAPTER 5

Exemptions on importation

Article 143

- [^{F1} Member States shall exempt the following transactions:]
- a the final importation of goods of which the supply by a taxable person would in all circumstances be exempt within their respective territory;
 - b the final importation of goods governed by Council Directives 69/169/EEC⁽¹⁾, 83/181/EEC⁽²⁾ and 2006/79/EC⁽³⁾;
 - c the final importation of goods, in free circulation from a third territory forming part of the Community customs territory, which would be entitled to exemption under point (b) if they had been imported within the meaning of the first paragraph of Article 30;
 - d the importation of goods dispatched or transported from a third territory or a third country into a Member State other than that in which the dispatch or transport of the goods ends, where the supply of such goods by the importer designated or recognised under Article 201 as liable for payment of VAT is exempt under Article 138;
 - e the reimportation, by the person who exported them, of goods in the state in which they were exported, where those goods are exempt from customs duties;
 - f the importation, under diplomatic and consular arrangements, of goods which are exempt from customs duties;
- [^{F2}fa the importation of goods by the European Community, the European Atomic Energy Community, the European Central Bank or the European Investment Bank, or by the bodies set up by the Communities to which the Protocol of 8 April 1965 on the privileges and immunities of the European Communities applies, within the limits and under the conditions of that Protocol and the agreements for its implementation or the headquarters agreements, in so far as it does not lead to distortion of competition;]
- [^{F3}g the importation of goods by international bodies, other than those referred to in point (fa), recognised as such by the public authorities of the host Member State, or by members of such bodies, within the limits and under the conditions laid down by the international conventions establishing the bodies or by headquarters agreements;]
- h the importation of goods, into Member States party to the North Atlantic Treaty, by the armed forces of other States party to that Treaty for the use of those forces or the civilian staff accompanying them or for supplying their messes or canteens where such forces take part in the common defence effort;
 - i the importation of goods by the armed forces of the United Kingdom stationed in the island of Cyprus pursuant to the Treaty of Establishment concerning the Republic of Cyprus, dated 16 August 1960, which are for the use of those forces or the civilian staff accompanying them or for supplying their messes or canteens;

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- j the importation into ports, by sea fishing undertakings, of their catches, unprocessed or after undergoing preservation for marketing but before being supplied;
- k the importation of gold by central banks;
- [^{F31} the importation of gas through a natural gas system or any network connected to such a system or fed in from a vessel transporting gas into a natural gas system or any upstream pipeline network, of electricity or of heat or cooling energy through heating or cooling networks;]

[^{F42} The exemption provided for in paragraph 1(d) shall apply in cases when the importation of goods is followed by the supply of goods exempted under Article 138(1) and (2) (c) only if at the time of importation the importer has provided to the competent authorities of the Member State of importation at least the following information:

- a his VAT identification number issued in the Member State of importation or the VAT identification number of his tax representative, liable for payment of the VAT, issued in the Member State of importation;
- b the VAT identification number of the customer, to whom the goods are supplied in accordance with Article 138(1), issued in another Member State, or his own VAT identification number issued in the Member State in which the dispatch or transport of the goods ends when the goods are subject to a transfer in accordance with Article 138(2)(c);
- c the evidence that the imported goods are intended to be transported or dispatched from the Member State of importation to another Member State.

However, Member States may provide that the evidence referred to in point (c) be indicated to the competent authorities only upon request.]

Textual Amendments

- F1** Substituted by [Council Directive 2009/69/EC of 25 June 2009 amending Directive 2006/112/EC on the common system of value added tax as regards tax evasion linked to imports.](#)
- F2** Inserted by [Council Directive 2009/162/EU of 22 December 2009 amending various provisions of Directive 2006/112/EC on the common system of value added tax.](#)
- F3** Substituted by [Council Directive 2009/162/EU of 22 December 2009 amending various provisions of Directive 2006/112/EC on the common system of value added tax.](#)
- F4** Inserted by [Council Directive 2009/69/EC of 25 June 2009 amending Directive 2006/112/EC on the common system of value added tax as regards tax evasion linked to imports.](#)

Article 144

Member States shall exempt the supply of services relating to the importation of goods where the value of such services is included in the taxable amount in accordance with Article 86(1)(b).

Article 145

1 The Commission shall, where appropriate, as soon as possible, present to the Council proposals designed to delimit the scope of the exemptions provided for in Articles 143 and 144 and to lay down the detailed rules for their implementation.

2 Pending the entry into force of the rules referred to in paragraph 1, Member States may maintain their national provisions in force.

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Member States may adapt their national provisions so as to minimise distortion of competition and, in particular, to prevent non-taxation or double taxation within the Community.

Member States may use whatever administrative procedures they consider most appropriate to achieve exemption.

3 Member States shall notify to the Commission, which shall inform the other Member States accordingly, the provisions of national law which are in force, in so far as these have not already been notified, and those which they adopt pursuant to paragraph 2.

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- (1) Council Directive 69/169/EEC of 28 May 1969 on the harmonisation of provisions laid down by Law, Regulation or Administrative Action relating to exemption from turnover tax and excise duty on imports in international travel ([OJ L 133, 4.6.1969, p. 6](#)). Directive as last amended by Directive 2005/93/EC ([OJ L 346, 29.12.2005, p. 16](#)).
- (2) 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 goods ([OJ L 105, 23.4.1983, p. 38](#)). Directive as last amended by the 1994 Act of Accession.
- (3) Council Directive 2006/79/EC of 5 October 2006 on the exemption from taxes of imports of small consignments of goods of a non-commercial character from third countries (codified version) ([OJ L 286, 17.10.2006, p. 15](#)).