

Council Directive 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tax on the final importation of certain goods (83/181/EEC) (repealed)

Article 1 . . . . .

TITLE I

IMPORTATION OF PERSONAL PROPERTY BELONGING TO INDIVIDUALS  
COMING FROM COUNTRIES SITUATED OUTSIDE THE COMMUNITY

Chapter I

Personal property of natural persons transferring their normal  
place of residence from a third country to the Community

Article 2 . . . . .  
Article 3 . . . . .  
Article 4 . . . . .  
Article 5 . . . . .  
Article 6 . . . . .  
Article 7 . . . . .  
Article 8 . . . . .  
Article 9 . . . . .  
Article 10 . . . . .

Chapter II

Goods imported on the occasion of a marriage

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Article 12 . . . . .  
Article 13 . . . . .  
Article 14 . . . . .  
Article 15 . . . . .

Chapter III

Personal property acquired by inheritance

Article 16 . . . . .  
Article 17 . . . . .  
Article 18 . . . . .  
Article 19 . . . . .

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TITLE II

SCHOOL OUTFITS, SCHOLASTIC MATERIALS AND OTHER SCHOLASTIC HOUSEHOLD EFFECTS

Article 20 .....  
Article 21 .....

TITLE III

IMPORTS OF NEGLIGIBLE VALUE

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Article 23 .....

TITLE IV

CAPITAL GOODS AND OTHER EQUIPMENT IMPORTED ON THE TRANSFER OF ACTIVITIES

Article 24 .....  
Article 25 .....  
Article 26 .....  
Article 27 .....  
Article 28 .....

TITLE V

IMPORTATION OF CERTAIN AGRICULTURAL PRODUCTS AND PRODUCTS INTENDED FOR AGRICULTURAL USE

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Products obtained by Community farmers on properties located in a State other than the State of importation

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Article 30 .....  
Article 31 .....  
Article 32 .....

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

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Article 34 .....

## TITLE VI

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

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Laboratory animals and biological or chemical substances intended for research

Article 35 . . . . .

#### Chapter II

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

Article 36 . . . . .

Article 37 . . . . .

Article 38 . . . . .

#### Chapter IIa

Reference substances for the quality control of medicinal products

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Pharmaceutical products used at international sports events

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Article 42 . . . . .

Article 43 . . . . .

Article 44 . . . . .

Article 45 . . . . .

#### Chapter II

Articles imported for the benefit of handicapped persons

Article 46 . . . . .

Article 47 . . . . .

Article 48 .....

Chapter III

Goods imported for the benefit of disaster victims

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Article 51 .....

Article 52 .....

Article 53 .....

Article 54 .....

Article 55 .....

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IMPORTATION IN THE CONTEXT OF CERTAIN ASPECTS OF INTERNATIONAL RELATIONS

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Honorary decorations or awards

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Article 58 .....

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IMPORTATION OF GOODS FOR THE PROMOTION OF TRADE

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Article 92 . . . . .  
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ANNEX

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

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