

CORRIGENDA**Corrigendum to Council Directive 92/111/EEC of 14 December 1992 amending Directive 77/388/EEC and introducing simplification measures with regard to value added tax**

(Official Journal of the European Communities No L 384 of 31 December 1992)

On page 55, Article 1, point 22, paragraph 4 (c) shall read as follows :

(c) the imported goods, within the meaning of paragraph 2 (a), are means of transport which were acquired or imported before 1 January 1993, in accordance with the general conditions of taxation in force on the domestic market of a Member State, within the meaning of Article 3, and/or have not been subject by reason of their exportation to any exemption from or refund of value added tax.

This condition shall be deemed to be fulfilled when the date of the first use of the means of transport was before 1 January 1985 or when the amount of tax due because of the importation is insignificant.
