

Council Directive 2007/74/EC of 20 December 2007 on  
the exemption from value added tax and excise duty of  
goods imported by persons travelling from third countries

#### CHAPTER IV

#### **GENERAL AND FINAL PROVISIONS**

##### *Article 16*

Every four years and for the first time in 2012 the Commission shall forward a report on the implementation of this Directive to the Council, where appropriate accompanied by a proposal for amendment.