

Council Directive 2009/132/EC of 19 October 2009 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 (codified version)

TITLE II

**IMPORTATION OF PERSONAL PROPERTY BELONGING TO INDIVIDUALS
COMING FROM THIRD COUNTRIES OR THIRD TERRITORIES**

CHAPTER 2

Goods imported on the occasion of a marriage

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.