

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 3

*Personal property acquired by inheritance*

*Article 19*

1 Exemption shall be granted only in respect of personal property permanently imported not later than two years from the date on which the person becomes entitled to the goods (final settlement of the inheritance).

However, this period may be extended by the competent authorities on special grounds.

2 The goods may be imported in several separate consignments within the period referred to in paragraph 1.