

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 V

**CAPITAL GOODS AND OTHER EQUIPMENT
IMPORTED ON THE TRANSFER OF ACTIVITIES**

Article 25

1 Without prejudice to the measures in force in the Member State with regard to industrial and commercial policy, and subject to Articles 26 to 29, Member States may allow exemption, on admission, for imports of capital goods and other equipment belonging to undertakings which definitively cease their activity in the third country or third territory of origin in order to carry on a similar activity in the Community and which, in accordance with Article 213(1) of Directive 2006/112/EC, have given advance notice to the competent authorities of the Member State of importation of the commencement of such activity.

Where the undertaking transferred is an agricultural holding, its livestock shall also be exempt on admission.

2 For the purposes of paragraph 1:

- a 'activity' means an economic activity as referred to in Article 9(1) of Directive 2006/112/EC;
- b 'undertaking' means an independent economic unit of production or of the service industry.