

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 IX

**IMPORTATION IN THE CONTEXT OF CERTAIN  
ASPECTS OF INTERNATIONAL RELATIONS**

*CHAPTER 2*

*Presents received in the context of international relations*

*Article 60*

No exemption shall be granted for alcoholic products, tobacco or tobacco products.