

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 X

IMPORTATION OF GOODS FOR THE PROMOTION OF TRADE

CHAPTER 3

Goods used or consumed at a trade fair or similar event

Article 71

The exemption referred to in Article 67(1)(a) and (b) shall not be granted for:

- (a) alcoholic products;
- (b) tobacco or tobacco products;
- (c) fuels, whether solid, liquid or gaseous.