

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 III

IMPORTATION OF SCHOOL OUTFITS, EDUCATIONAL MATERIALS AND RELATED HOUSEHOLD EFFECTS

Article 21

1 Exemption shall be granted in respect of outfits, educational materials and household effects representing the usual furnishings for a student's room and belonging to pupils or students coming to stay in the Community for the purposes of studying there and intended for their personal use during the period of their studies.

2 For the purposes of this Article:

- a 'pupil or student' means any person enrolled in an educational establishment in order to attend, full-time, the courses offered therein;
- b 'outfit' means underwear and household linen as well as clothing, whether or not new;
- c 'educational materials' means articles and instruments (including calculators and typewriters) normally used by pupils or students for the purposes of their studies.

Article 22

Exemption shall be granted at least once per school year.