

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 1

Honorary decorations or awards

Article 58

On production of satisfactory evidence to the competent authorities by the persons concerned, and provided the operations involved are not in any way of a commercial character, exemption shall be granted in respect of:

- (a) decorations conferred by the government of a third country on persons whose normal place of residence is in the Community;
- (b) cups, medals and similar articles of an essentially symbolic nature which, having been awarded in a third country or third territory to persons having their normal place of residence in the Community as a tribute to their activities in fields such as the arts, the sciences, sport or the public service or in recognition of merit at a particular event, are imported by such persons themselves;
- (c) cups, medals and similar articles of an essentially symbolic nature which are given free of charge by authorities or persons established in a third country, to be presented on the territory of the Community for the same purposes as those referred to in point (b);
- (d) awards, trophies and souvenirs of a symbolic nature and of limited value intended for distribution free of charge to persons normally resident in a third country or third territory, at business conferences or similar international events; their nature, unitary value or other features, must not be such as might indicate that they are intended for commercial purposes.

CHAPTER 2

Presents received in the context of international relations

Article 59

Without prejudice, where relevant, to the provisions applicable to the international movement of travellers, and subject to Articles 60 and 61, exemption shall be granted in respect of goods:

- (a) imported by persons who have paid an official visit in a third country or third territory and who have received such goods on that occasion as gifts from the host authorities;

Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

- (b) imported by persons coming to pay an official visit in the Community and who intend to offer them on that occasion as gifts to the host authorities;
- (c) sent as gifts, in token of friendship or goodwill, by an official body, public authority or group carrying on an activity in the public interest which is located in a third country or third territory, to an official body, public authority or group carrying on an activity in the public interest which is located in the Member State of importation and approved by the competent authorities to receive such goods exempt from tax.

Article 60

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

Article 61

Exemption shall be granted only:

- (a) where the articles intended as gifts are offered on an occasional basis;
- (b) where they do not, by their nature, value or quantity, reflect any commercial interest;
- (c) if they are not used for commercial purposes.

CHAPTER 3

Goods to be used by monarchs or heads of State

Article 62

1 Exemption from tax, within the limits and under the conditions laid down by the competent authorities, shall be granted in respect of:

- a gifts to reigning monarchs and heads of State;
- b goods to be used or consumed by reigning monarchs and heads of State of a third country, or by persons officially representing them, during their official stay in the Community.

2 The exemption referred to in paragraph 1(b) may be made subject, by the Member State of importation, to reciprocal treatment.

3 The exemption referred to in paragraph 1 is also applicable to persons enjoying prerogatives at international level analogous to those enjoyed by reigning monarchs or heads of State.