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 VII

IMPORTATION OF THERAPEUTIC SUBSTANCES, MEDICINES, LABORATORY ANIMALS AND BIOLOGICAL OR CHEMICAL SUBSTANCES

CHAPTER 1

Laboratory animals and biological or chemical substances intended for research

Article 36

1 The following shall be exempt on admission:

a animals specially prepared and sent free of charge for laboratory use;

b biological or chemical substances which are imported subject to the limits and conditions laid down in Article 60 of Council Regulation (EC) No 918/83 of 28 March 1983 setting up a Community system of reliefs from customs duty[(1)].

2 The exemption referred to in paragraph 1 shall be limited to animals and biological or chemical substances which are intended for either of the following:

a public establishments principally engaged in education or scientific research, including those departments of public establishments which are principally engaged in education or scientific research;

b private establishments principally engaged in education or scientific research and authorised by the competent authorities of the Member States to receive such articles exempt from tax.

CHAPTER 2

Therapeutic substances of human origin and blood-grouping and tissue-typing reagents

Article 37

1 Without prejudice to the exemption provided for in Article 143(a) of Directive 2006/112/EC and subject to Article 38 of this Directive, the following shall be exempted:

a therapeutic substances of human origin;

b blood-grouping reagents;

c tissue-typing reagents.

2 For the purposes of paragraph 1:

a ‘therapeutic substances of human origin’ means human blood and its derivatives (whole human blood, dried human plasma, human albumin and fixed solutions of human plasma protein, human immunoglobulin and human fibrinogen);

b ‘blood-grouping reagents’ means all reagents, whether of human, animal, plant or other origin used for blood-type grouping and for the detection of blood incompatibilities;

c 'tissue-typing reagents' means all reagents whether of human, animal, plant or other origin used for the determination of human tissue-types.

Article 38

Exemption shall be limited to products which:

(a) are intended for institutions or laboratories approved by the competent authorities, for use exclusively for non-commercial medical or scientific purposes;

(b) are accompanied by a certificate of conformity issued by a duly authorised body in the country or territory of departure;

(c) are in containers bearing a special label identifying them.

Article 39

Exemption shall include the special packaging essential for the transport of therapeutic substances of human origin or blood-grouping or tissue-typing reagents and also any solvents and accessories needed for their use which may be included in the consignments.

CHAPTER 3

Reference substances for the quality control of medical products

Article 40

Consignments which contain samples of reference substances approved by the World Health Organisation for the quality control of materials used in the manufacture of medicinal products and which are addressed to consignees authorised by the competent authorities of the Member States to receive such consignments free of tax shall be exempt on admission.

CHAPTER 4

Pharmaceutical products used at international sports events

Article 41

Pharmaceutical products for human or veterinary medical use by persons or animals participating in international sports events shall, within the limits necessary to meet their requirements during their stay in the Community, be exempt on admission.

(**1**) OJ L 105, 23.4.1983, p. 1.