

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 XII

MISCELLANEOUS IMPORTS

CHAPTER 1

Consignments sent to organisations protecting copyrights or industrial and commercial patent rights

Article 79

Trademarks, patterns or designs and their supporting documents, as well as applications for patents for invention or the like, to be submitted to the bodies competent to deal with the protection of copyrights or the protection of industrial or commercial patent rights shall be exempt on admission.

CHAPTER 2

Tourist information literature

Article 80

The following shall be exempt on admission:

- (a) documentation (leaflets, brochures, books, magazines, guidebooks, posters, whether or not framed, unframed photographs and photographic enlargements, maps, whether or not illustrated, window transparencies, and illustrated calendars) intended to be distributed free of charge and the principal purpose of which is to encourage the public to visit foreign countries, in particular in order to attend cultural, tourist, sporting, religious or trade or professional meetings or events, provided that such literature contains not more than 25 % of private commercial advertising and that the general nature of its promotional aims is evident;
- (b) foreign hotel lists and yearbooks published by official tourist agencies, or under their auspices, and timetables for foreign transport services, provided that such literature is intended for distribution free of charge and contains not more than 25 % of private commercial advertising;
- (c) reference material supplied to accredited representatives or correspondents appointed by official national tourist agencies and not intended for distribution, that is to say, yearbooks, lists of telephone or telex numbers, hotel lists, fairs catalogues, specimens of craft goods of negligible value, and literature on museums, universities, spas or other similar establishments.

CHAPTER 3

Miscellaneous documents and articles

Article 81

- 1 The following shall be exempt on admission:
- a documents sent free of charge to the public services of Member States;
 - b publications of foreign governments and publications of official international bodies intended for distribution without charge;
 - c ballot papers for elections organised by bodies set up in countries outside the Community;
 - d objects to be submitted as evidence or for like purposes to the courts or other official agencies of the Member States;
 - e specimen signatures and printed circulars concerning signatures sent as part of customary exchanges of information between public services or banking establishments;
 - f official printed matter sent to the central banks of the Member States;
 - g reports, statements, notes, prospectuses, application forms and other documents drawn up by companies with headquarters outside the Community and sent to the bearers or subscribers of securities issued by such companies;
 - h recorded media (punched cards, sound recordings, microfilms, etc.) used for the transmission of information sent free of charge to the addressee, in so far as exemption does not give rise to abuses or to major distortions of competition;
 - i files, archives, printed forms and other documents to be used in international meetings, conferences or congresses, and reports on such gatherings;
 - j plans, technical drawings, traced designs, descriptions and other similar documents imported with a view to obtaining or fulfilling orders outside the Community or to participating in a competition held in the Community;
 - k documents to be used in examinations held in the Community by institutions set up outside the Community;
 - l printed forms to be used as official documents in the international movement of vehicles or goods, within the framework of international conventions;
 - m printed forms, labels, tickets and similar documents sent by transport undertakings or by undertakings of the hotel industry located outside the Community to travel agencies set up in the Community;
 - n printed forms and tickets, bills of lading, way-bills and other commercial or office documents which have been used;
 - o official printed forms from national or international authorities, and printed matter conforming to international standards sent for distribution by associations established outside the Community to corresponding associations located in the Community;
 - p photographs, slides and stereotype mats for photographs, whether or not captioned, sent to press agencies to newspaper or magazine publishers;
 - q articles listed in Annex I which are produced by the United Nations or one of its specialised agencies whatever the use for which they are intended;
 - r collectors' pieces and works of art of an educational, scientific or cultural character which are not intended for sale and which are imported by museums, galleries and other institutions approved by the competent authorities of the Member States for the purpose of duty-free admission of these goods;

- s importations of official publications issued under the authority of the country or territory of export, international institutions, regional or local authorities and bodies under public law established in the country or territory of export, and printed matter distributed on the occasion of elections to the European Parliament or on the occasion of national elections in the country in which the printed matter originates by foreign political organisations officially recognised as such in the Member States, in so far as such publications and printed matter have been subject to tax in the country or territory of export and have not benefited from remission of tax on export.

2 The exemption referred to in paragraph 1(r) is granted only on condition that the articles in question are imported free of charge or, if they are imported against payment, that they are not supplied by a taxable person.

CHAPTER 4

Ancillary materials for the stowage and protection of goods during their transport

Article 82

The various materials such as rope, straw, cloth, paper and cardboard, wood and plastics which are used for the stowage and protection — including heat protection — of goods during their transport on the territory of the Community, shall be exempt on admission, provided that:

- (a) they are not normally reusable; and
- (b) the consideration paid for them forms part of the taxable amount on importation as defined in Chapter 4 of Title VII of Directive 2006/112/EC.

CHAPTER 5

Litter, fodder and feedingstuffs for animals during their transport

Article 83

Litter, fodder and feedingstuffs of any description put on board the means of transport used to convey animals on the territory of the Community for the purpose of distribution to the said animals during the journey shall be exempt on admission.

CHAPTER 6

Fuels and lubricants present in land motor vehicles and special containers

Article 84

- 1 Subject to Articles 85, 86 and 87, the following shall be exempt on admission:
 - a fuel contained in the standard tanks of:
 - (i) private and commercial motor vehicles and motorcycles;
 - (ii) special containers;

- b fuel contained in portable tanks carried by private motor vehicles and motorcycles, up to a maximum of 10 litres per vehicle and without prejudice to national provisions on the holding and transport of fuel.
- 2 For the purpose of paragraph 1:
- a ‘commercial motor vehicle’ means any motorised road vehicle (including tractors with trailers) which, by its type of construction and equipment, is designed for, and capable of, transporting, whether for payment or not, more than nine persons including the driver, or goods, and any road vehicle for a special purpose other than transport as such;
 - b ‘private motor vehicle’ means any motor vehicle not covered by the definition set out in point (a);
 - c ‘standard tanks’ means:
 - (i) the tanks permanently fixed by, the manufacturer to all motor vehicles of the same type as the vehicle in question and whose permanent fitting enables fuel to be used directly, both for the purpose of propulsion and, where appropriate, for the operation, during transport, of refrigeration systems and other systems;
 - (ii) tanks permanently fixed by the manufacturer to all containers of the same type as the container in question and whose permanent fitting enables fuel to be used directly for the operation, during transport, of refrigeration systems and other systems with which special containers are equipped;
 - d ‘special container’ means any container fitted with specially designed apparatus for refrigeration systems, oxygenation systems, thermal insulation systems, or other systems.

In addition to the tanks referred to in point (c)(i) of the first subparagraph, gas tanks fitted to motor vehicles designed for the direct use of gas as a fuel and tanks fitted to ancillary systems with which the vehicle may be equipped shall also be considered to be standard tanks.

Article 85

Member States may limit the application of the exemption for fuel contained in the standard fuel tanks of commercial motor vehicles and special containers:

- (a) when the vehicle comes from a third country or third territory, to 200 litres per vehicle and per journey;
- (b) to 200 litres per special container and per journey.

Article 86

Member States may limit the amount of fuel exempt on admission in the case of:

- (a) commercial motor vehicles engaged in international transport coming from third countries or third territories to their frontier zone, to a maximum depth of 25 kilometres as the crow flies, where such transport consists of journeys made by persons residing in that zone;
- (b) private motor vehicles belonging to persons residing in the frontier zone, to a maximum depth of 15 km as the crow flies, contiguous with a third country or third territory.

Article 87

1 Fuel exempt on admission may not be used in a vehicle other than that in which it was imported nor be removed from that vehicle and stored, except during necessary repairs to that vehicle, or transferred for a consideration or free of charge by the person granted the exemption.

2 Non-compliance with paragraph 1 shall give rise to application of the import VAT relating to the products in question at the rate in force on the date of such non-compliance, on the basis of the type of goods and the value ascertained or accepted on that date by the competent authorities.

Article 88

The exemption shall also apply to lubricants carried in motor vehicles and required for their normal operation during the journey in question.

CHAPTER 7

Goods for the construction, upkeep or ornamentation of memorials to, or cemeteries for, war victims

Article 89

Exemption from tax shall be granted in respect of goods imported by organisations authorised for that purpose by the competent authorities, for use in the construction, upkeep or ornamentation of cemeteries and tombs of, and memorials to, war victims of a third country who are buried in the Community.

CHAPTER 8

Coffins, funerary urns and ornamental funerary articles

Article 90

The following shall be exempt on admission:

- (a) coffins containing bodies and urns containing the ashes of deceased persons, as well as the flowers, funeral wreaths and other ornamental objects normally accompanying them;
- (b) flowers, wreaths and other ornamental objects brought by persons resident outside the Community, attending a funeral or coming to decorate graves on the territory of the Community provided these importations do not reflect, by either their nature or their quantity, any commercial intent.