

Council Directive 2009/55/EC of 25 May 2009 on tax exemptions applicable to the permanent introduction from a Member State of the personal property of individuals (Codified version)

CHAPTER VI

FINAL PROVISIONS

Article 11

- 1 Member States shall endeavour to reduce as far as possible the introduction formalities for private individuals within the limits and subject to the conditions laid down in this Directive and shall endeavour to avoid introduction formalities entailing controls which result in substantial unloading and reloading at the entry into the Member State of destination.
- 2 Member States may retain and/or introduce more liberal conditions for granting tax exemptions than those laid down in this Directive, with the exception of those laid down in Article 2(2)(a).
- 3 Without prejudice to Article 2(2), Member States may not, by virtue of this Directive, apply within the Community tax exemptions less favourable than those which they accord to imports by private individuals of personal property from third countries.