

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 IV

INTRODUCTION OF PROPERTY ON MARRIAGE

Article 9

1 Without prejudice to Articles 2 to 5, any person shall on marrying be entitled to exemption from the taxes referred to in Article 1(1) when introducing into the Member State to which he intends to transfer his normal residence personal property which he has acquired or of which he has had the use, provided that:

- a such introduction takes place within a period beginning two months before the marriage date envisaged and ending four months after the actual marriage date;
- b the person concerned provides evidence that his marriage has taken place or that the necessary preliminary formalities for the marriage have been undertaken.

2 Exemption shall also be granted in respect of presents customarily given on the occasion of a marriage which are received by a person fulfilling the conditions laid down in paragraph 1 from persons having their normal place of residence in a Member State other than the Member State of destination. The exemption shall apply to presents of a unit value of not more than EUR 350. Member States may, however, grant an exemption of more than EUR 350, provided that the value of each exempt present does not exceed EUR 1 400.

3 Member States may make the granting of the exemption dependent on the provision of an adequate guarantee, where property is introduced before the date of the marriage.

4 Where the individual fails to provide proof of his marriage within four months of the date given for such marriage, the taxes shall be due on the date of introduction.