

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 II

INTRODUCTION OF PERSONAL PROPERTY IN CONNECTION WITH A TRANSFER OF NORMAL RESIDENCE

Article 7

1 The exemption for which Article 1 makes provision shall be granted, subject to the conditions laid down in Articles 2 to 5, in respect of personal property introduced by a private individual when transferring his normal residence.

The grant of the exemption shall, without prejudice to any Community transit procedure which may apply, be subject to the drawing-up of an inventory of the property on plain paper accompanied, if the State so requires, by a declaration, the model for and content of which shall be defined in accordance with the procedure referred to in Article 248a(2) of Council Regulation (EEC) No 2913/92⁽¹⁾. No reference to value may be demanded on the inventory of the property.

2 The last of the property must be introduced not later than 12 months after the transfer of normal residence. Where, in accordance with Article 3, the property is introduced in stages within that period, only on the occasion of the first introduction may Member States require the submission of a full inventory to which reference may also be made in the event of subsequent removals by other customs offices. Such inventory may be supplemented subject to the agreement of the competent authorities of the Member State of destination.

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.

- (1) [OJ L 302, 19.10.1992, p. 1.](#)