

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.

Article 12

1 Member States shall communicate to the Commission the text of the main provisions of national law which they adopt in the field covered by this Directive, and in particular any resulting from the application of the provisions of Article 11(2) and (3). The Commission shall inform the other Member States thereof.

2 Every two years the Commission shall, after consulting the Member States, send the European Parliament and the Council a report on the implementation of this Directive in the Member States.

Article 13

Directive 83/183/EEC, as amended by the Directives listed in Annex I, Part A, is repealed, without prejudice to the obligations of the Member States relating to the time limits for transposition into national law of the Directives set out in Annex I, Part B.

References to the repealed Directive shall be construed as references to this Directive and shall be read in accordance with the correlation table in Annex II.

Article 14

This Directive shall enter into force on the 20th day following its publication in the *Official Journal of the European Union*.

Article 15

This Directive is addressed to the Member States.