

Tax exemptions: personal property of individuals from a Member State (repeal. Directive 83/183/EEC). Codification

2008/0120(CNS) - 18/06/2008 - Legislative proposal

PURPOSE: to codify Council Directive 83/183/EEC on tax exemptions applicable to permanent imports from a Member State of the personal property of individuals.

PROPOSED ACT: Council Directive.

CONTENT: the purpose of this proposal is to undertake a codification of Council Directive 83/183/EEC on tax exemptions applicable to permanent imports from a Member State of the personal property of individuals. The new Directive will supersede the various acts incorporated in it. This proposal fully preserves the content of the acts being codified and hence does no more than bring them together with only such formal amendments as are required by the codification exercise itself.

The codification proposal was drawn up on the basis of a preliminary consolidation, in all official languages, of Directive 83/183/EEC and the instruments amending it, carried out by the Office for Official Publications of the European Communities, by means of a data-processing system. Where the Articles have been given new numbers, the correlation between the old and the new numbers is shown in a table contained in Annex II to the codified Directive.