Value added tax (VAT): exemption from VAT on the final importation of certain goods; determining the scope of the VAT Directive 2006 /112/EC. Codification

2008/0181(CNS) - 12/02/2009

The Committee on Legal Affairs adopted the report drafted by Lidia Joanna **GERINGER de OEDENBERG** (PES, PL) approving the proposal for a Council directive determining the scope of Article 143(b) and (c) of Directive 2006/112/EC as regards exemption from value added tax on the final importation of certain goods on the common system of value added tax (codified version).

The committee approved the Commission proposal as adapted to the recommendations of the Consultative Working Party of the legal services of the European Parliament, the Council and the Commission.