

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

2008/0120(CNS) - 25/05/2009 - Final act

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.

LEGISLATIVE ACT: Council Directive 2009/55/EC on tax exemptions applicable to the permanent introduction from a Member State of the personal property of individuals (Codified version).

CONTENT: the purpose of this Directive is to undertake a codification of Council Directive 83/183/EEC of 28 March 1983 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. The Directive 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.

ENTRY INTO FORCE: 30/06/2009.