

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) - 19/10/2009 - Final act

PURPOSE: to codify Council Directive 83/181/EEC.

LEGISLATIVE ACT: Council Directive 2009/132/EC 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 (codified version).

CONTENT: the purpose of this Directive is to undertake a codification of Council Directive 83/181/EEC of 28 March 1983 determining the scope of Article 14(1)(d) of Directive 77/388/EEC as regards exemption from value added tax on the final importation of certain goods. The new Directive will supersede the various acts incorporated in it. It fully preserves the content of the acts being codified and hence does no more than bringing them together with only such formal amendments as are required by the codification exercise itself.

ENTRY INTO FORCE: 30/11/2009.