Value added tax VAT: exemption on the final importation of certain goods

1994/0197(CNS) - 16/06/1995

When reviewing the main amendments, Mr CASSIDY (EPP, UK) expressed his disagreement with Amendment No 8, tabled by the Socialist Group, which added the word ‘public’ to ‘galleries and museums’ for the admission free of import duties of works of art intended for exhibitions open to the public. Mr MILLER (PSE, UK) supported the content of this amendment, which, in spite of the commitments made under the Nairobi Protocol to UNESCO’s Florence Convention on such duties, sought to exclude from this exemption all private organisations, which did not require subsidies. Commissioner LIIKANEN stated that he could take over 6 of the 8 amendments. Amendment No 2 on the duties applicable to travellers could not be taken over by the Commission as it could result in unfair competition among the various categories of duty-free alcoholic beverages and, therefore, in a reduction in excise revenue; the second part of the amendment in question should also be rejected as it sought to maintain quantitative limits for perfumes and toilet waters and that was no longer consistent with the Community tax status of the products in question (exempt from excise duties). Finally, Amendment No 8, amended by Amendment No 3, only redrafted and clarified the text proposed by the Commission. It was neither necessary nor acceptable. The tax-free status of private collections open to the public was still subject to the condition that there should be no sales subsequent to exhibitions.