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

1994/0197(CNS) - 16/06/1995 - Text adopted by Parliament, 1st reading/single reading

The European Parliament approved the Commission proposal with the amendments tabled by the EP to the proposal for a regulation laying down the cases where relief from import duties could be granted, stipulating that: - sparkling wines be classified with wines rather than spirits (relief would thus be granted for 2 litres); - special relief be granted for perfume (50 grams) and eaux de toilette (0.25 litres); - collectors' pieces and works of art not intended for sale, imported by public galleries, museums and other institutions approved by the Member States be admitted free of import duties; - educational, scientific and cultural articles produced by the United Nations or any of its agencies, whoever the consignee and whatever the intended use of such materials, be admitted free of import duties; - where relief from import duties was dependent upon the goods being put to a particular use, the customs authorities should notify the customs authorities of the Member State where the goods were to be used; - that within three years of the date of entry into force of the regulation, the Commission should forward to Parliament and the Council a report including an estimate of the cost of the reliefs covered by the regulation accompanied, where necessary, by recommendations concerning appraisals of the control systems established by the Member States.