Exemption from taxes: imports of small consignments of goods of a non-commercial character from third countries (repeal. Directives 78/1035/EEC, 81/933/EEC (Art. 2) and 85/576 /EEC). Codification

2006/0007(CNS) - 05/10/2006 - Final act

PURPOSE: to codify Council Directive 78/1035/EEC.

LEGISLATIVE ACT: Council Directive 2006/79/EC on the exemption from taxes of imports of small consignments of goods of a non-commercial character from third countries.

CONTENT: the purpose of this Directive to codify Council Directive 78/1035 *on the exemption from taxes of imports of small consignments of goods of a non-commercial character from third countries*. 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 bring them together with only such formal amendments as are required by the codification exercise itself. Where the Articles have been given new numbers, the correlation between the old and the new numbers are shown in Annex II to the codified Directive.

ENTRY INTO FORCE: 06/11/2006.