




Basic information	
2008/0120(CNS) CNS - Consultation procedure Directive	Procedure completed
Tax exemptions: personal property of individuals from a Member State (repeal. Directive 83/183/EEC). Codification Subject 2.10.01 Customs union, tax and duty-free, Community transit 2.20.01 Freedom of movement, right of residence, identity checks	

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	JURI Legal Affairs	WALLIS Diana (ALDE)	25/06/2008
Council of the European Union	Council configuration	Meetings	Date
	Agriculture and Fisheries	2944	2009-05-25
European Commission	Commission DG	Commissioner	
	Taxation and Customs Union	KOVÁCS László	

Key events			
Date	Event	Reference	Summary
18/06/2008	Legislative proposal published	COM(2008)0376 	Summary
02/09/2008	Committee referral announced in Parliament		
17/11/2008	Vote in committee		Summary
25/11/2008	Committee report tabled for plenary, 1st reading/single reading	A6-0466/2008	
16/12/2008	Decision by Parliament	T6-0591/2008	Summary
16/12/2008	Results of vote in Parliament		
25/05/2009	Act adopted by Council after consultation of Parliament		
25/05/2009	End of procedure in Parliament		
10/06/2009	Final act published in Official Journal		

Technical information	
Procedure reference	2008/0120(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Codification
Legislative instrument	Directive
Legal basis	EC Treaty (after Amsterdam) EC 093
Stage reached in procedure	Procedure completed
Committee dossier	JURI/6/64496

Documentation gateway				
European Parliament				
Document type	Committee	Reference	Date	Summary
Committee report tabled for plenary, 1st reading/single reading		A6-0466/2008	25/11/2008	
Text adopted by Parliament, 1st reading/single reading		T6-0591/2008	16/12/2008	Summary
European Commission				
Document type	Reference	Date	Summary	
Legislative proposal	COM(2008)0376 	18/06/2008	Summary	

Additional information		
Source	Document	Date
National parliaments	IPEX	
European Commission	EUR-Lex	

Final act
Directive 2009/0055 OJ L 145 10.06.2009, p. 0036 Summary

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

2008/0120(CNS) - 16/12/2008 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted, by 561 votes to 9 with 14 abstentions and adopted a legislative resolution under the consultation procedure approving the proposal for a Council directive on tax exemptions applicable to the permanent introduction from a Member State of the personal property of individuals (codified version). The report had been tabled for consideration in plenary by Diana **WALLIS** (ALDE, UK) on behalf of the Legal Affairs Committee.

Parliament approved the Commission proposal as adapted to the recommendations of the Consultative Working Party of the Legal Services of the European Parliament, the Council and the Commission.

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

2008/0120(CNS) - 18/06/2008 - Legislative proposal

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.

PROPOSED ACT: Council Directive.

CONTENT: the purpose of this proposal is to undertake a codification of Council Directive 83/183/EEC 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. This proposal 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.

The codification proposal was drawn up on the basis of a preliminary consolidation, in all official languages, of Directive 83/183/EEC and the instruments amending it, carried out by the Office for Official Publications of the European Communities, by means of a data-processing system. Where the Articles have been given new numbers, the correlation between the old and the new numbers is shown in a table contained in Annex II to the codified Directive.

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.