Basic information

2008/0181(CNS) CNS - Consultation procedure Directive	Procedure completed
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 See also Directive Directive 2006/112/EC 2004/0079(CNS) Amended by 2016/0370(CNS) **Subject** 2.70.02 Indirect taxation, VAT, excise duties	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
JURI Legal Affairs	GERINGER DE OEDENBERG Lidia Joanna (PSE)	25/06/2008

Council of the European Union

Council configuration	Meetings	Date
Economic and Financial Affairs ECOFIN	2948	2009-06-09
Agriculture and Fisheries	2966	2009-10-19

European Commission

Commission DG	Commissioner
Taxation and Customs Union	KOVÁCS László

Key events

Date	Event	Reference	Summary
25/09/2008	Legislative proposal published	COM(2008)0575	Summary
21/10/2008	Committee referral announced in Parliament		
12/02/2009	Vote in committee		Summary
17/02/2009	Committee report tabled for plenary, 1st reading/single reading	A6-0060/2009	
11/03/2009	Decision by Parliament	T6-0101/2009	Summary
11/03/2009	Results of vote in Parliament		
19/10/2009	Act adopted by Council after consultation of Parliament		

19/10/2009	End of procedure in Parliament		
10/11/2009	Final act published in Official Journal		

Technical information

Procedure reference	2008/0181(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Codification
Legislative instrument	Directive
Amendments and repeals	See also Directive Directive 2006/112/EC 2004/0079(CNS) Amended by 2016/0370(CNS)
Legal basis	EC Treaty (after Amsterdam) EC 094 EC Treaty (after Amsterdam) EC 093
Stage reached in procedure	Procedure completed
Committee dossier	JURI/6/67819

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee report tabled for plenary, 1st reading/single reading		A6-0060/2009	17/02/2009	
Text adopted by Parliament, 1st reading/single reading		T6-0101/2009	11/03/2009	Summary

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(2008)0575	25/09/2008	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	CES1929/2008	03/12/2008	

Additional information

Source	Document	Date
National parliaments	IPEX	
European Commission	EUR-Lex	

Final act

Directive 2009/0132
OJ L 292 10.11.2009, p. 0031

Summary

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) - 09/06/2009

The Council agreed on a general approach, pending the European Parliament's opinion in first reading, with a view to incorporating technical amendments into directive 2006/112/EC on the common system of value added tax.

It instructed the Council's preparatory bodies to finalise its decision-making process once the Parliament has delivered its opinion.

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.

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) - 11/03/2009 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted by 656 votes to 13, with 13 abstentions, a legislative resolution approving unamended, under the consultation procedure, the proposal for a Council directive 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 on the common system of value added tax (codified version).

The European 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.

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) - 25/09/2008 - Legislative proposal

PURPOSE: to codify 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.

PROPOSED ACT: Council Directive.

CONTENT: the purpose of this proposal 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. This proposal 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.