


# Procedure file

Basic information	
CNS - Consultation procedure Directive	2008/0120(CNS) 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
	<b>JURI</b> Legal Affairs		25/06/2008
Council of the European Union	Council configuration	Meeting	Date
	<a href="#">Agriculture and Fisheries</a>	<a href="#">2944</a>	25/05/2009
European Commission	Commission DG	Commissioner	
	<a href="#">Taxation and Customs Union</a>	KOVÁCS László	

Key events			
18/06/2008	Legislative proposal published	<a href="#">COM(2008)0376</a>	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	<a href="#">A6-0466/2008</a>	
16/12/2008	Results of vote in Parliament		
16/12/2008	Decision by Parliament	<a href="#">T6-0591/2008</a>	Summary
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
<b>Documentation gateway</b>	
Legislative proposal	<a href="#">COM(2008)0376</a> , 18/06/2008 EC Summary
Committee report tabled for plenary, 1st reading/single reading	<a href="#">A6-0466/2008</a> , 25/11/2008 EP
Text adopted by Parliament, 1st reading/single reading	<a href="#">T6-0591/2008</a> , 16/12/2008 EP Summary
<b>Additional information</b>	
National parliaments	<a href="#">IPEX</a>
European Commission	<a href="#">EUR-Lex</a>
<b>Final act</b>	
<a href="#">Directive 2009/55</a> <a href="#">OJ L 145 10.06.2009, p. 0036</a> Summary	

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

**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

The Committee on Legal Affairs adopted, following the consultation procedure, the report drafted by Diana WALLIS (ALDE, UK) 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 committee approves 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

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

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**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.