


# Procedure file

Basic information	
CNS - Consultation procedure Directive	2008/0181(CNS) 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 <a href="#">2004/0079(CNS)</a> Amended by <a href="#">2016/0370(CNS)</a>	
Subject 2.70.02 Indirect taxation, VAT, excise duties	

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	<b>JURI</b> Legal Affairs		25/06/2008
		PSE <a href="#">GERINGER DE OEDENBERG Lidia Joanna</a>	
Council of the European Union	Council configuration	Meeting	Date
	<a href="#">Agriculture and Fisheries</a>	<a href="#">2966</a>	19/10/2009
	<a href="#">Economic and Financial Affairs ECOFIN</a>	<a href="#">2948</a>	09/06/2009
European Commission	Commission DG <a href="#">Taxation and Customs Union</a>	Commissioner KOVÁCS László	

Key events			
25/09/2008	Legislative proposal published	<a href="#">COM(2008)0575</a>	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	<a href="#">A6-0060/2009</a>	
11/03/2009	Results of vote in Parliament		
11/03/2009	Decision by Parliament	<a href="#">T6-0101/2009</a>	Summary
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
	See also Directive Directive 2006/112/EC <a href="#">2004/0079(CNS)</a> Amended by <a href="#">2016/0370(CNS)</a>
Legal basis	EC Treaty (after Amsterdam) EC 093; EC Treaty (after Amsterdam) EC 094
Stage reached in procedure	Procedure completed
Committee dossier	JURI/6/67819

Documentation gateway					
Legislative proposal		<a href="#">COM(2008)0575</a>	25/09/2008	EC	Summary
Economic and Social Committee: opinion, report		<a href="#">CES1929/2008</a>	03/12/2008	ESC	
Committee report tabled for plenary, 1st reading/single reading		<a href="#">A6-0060/2009</a>	17/02/2009	EP	
Text adopted by Parliament, 1st reading/single reading		<a href="#">T6-0101/2009</a>	11/03/2009	EP	Summary

Additional information	
National parliaments	<a href="#">IPEX</a>
European Commission	<a href="#">EUR-Lex</a>

Final act
<a href="#">Directive 2009/132</a> <a href="#">OJ L 292 10.11.2009, p. 0031</a> 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

**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.

## 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

The Committee on Legal Affairs adopted the report drafted by Lidia Joanna GERINGER de OEDENBERG (PES, PL) approving 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 committee 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

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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

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**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.