Contents

I Acts adopted under the EC Treaty/Euratom Treaty whose publication is obligatory

REGULATIONS

Commission Regulation (EC) No 1074/2009 of 9 November 2009 establishing the standard import values for determining the entry price of certain fruit and vegetables .............................................. 1


II Acts adopted under the EC Treaty/Euratom Treaty whose publication is not obligatory

DIRECTIVES

Council

2009/132/EC:

★ Council Directive 2009/132/EC of 19 October 2009 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 ......................................................... 5

(Continued overleaf)

Acts whose titles are printed in light type are those relating to day-to-day management of agricultural matters, and are generally valid for a limited period.

The titles of all other acts are printed in bold type and preceded by an asterisk.
RECOMMENDATIONS

Commission

2009/824/EC:
★ Commission Recommendation of 29 October 2009 on the use of the International Standard Classification of Occupations (ISCO-08) (1) .......................................................... 31

(1) Text with EEA relevance
COMMISSION REGULATION (EC) No 1074/2009
of 9 November 2009
establishing the standard import values for determining the entry price of certain fruit and vegetables

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation) (1),


Whereas:

Regulation (EC) No 1580/2007 lays down, pursuant to the outcome of the Uruguay Round multilateral trade negotiations, the criteria whereby the Commission fixes the standard values for imports from third countries, in respect of the products and periods stipulated in Annex XV, Part A thereto,

HAS ADOPTED THIS REGULATION:

Article 1

The standard import values referred to in Article 138 of Regulation (EC) No 1580/2007 are fixed in the Annex hereto.

Article 2

This Regulation shall enter into force on 10 November 2009.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 9 November 2009.

For the Commission
Jean-Luc DEMARTY
Director-General for Agriculture and Rural Development

## ANNEX

### Standard import values for determining the entry price of certain fruit and vegetables

<table>
<thead>
<tr>
<th>CN code</th>
<th>Third country code (1)</th>
<th>Standard import value (EUR/100 kg)</th>
</tr>
</thead>
<tbody>
<tr>
<td>0702 00 00</td>
<td>MA</td>
<td>47.6</td>
</tr>
<tr>
<td></td>
<td>MK</td>
<td>23.1</td>
</tr>
<tr>
<td></td>
<td>TR</td>
<td>52.3</td>
</tr>
<tr>
<td></td>
<td>ZZ</td>
<td>41.0</td>
</tr>
<tr>
<td>0707 00 05</td>
<td>EG</td>
<td>114.7</td>
</tr>
<tr>
<td></td>
<td>JO</td>
<td>161.3</td>
</tr>
<tr>
<td></td>
<td>TR</td>
<td>129.3</td>
</tr>
<tr>
<td></td>
<td>ZZ</td>
<td>135.1</td>
</tr>
<tr>
<td>0709 90 70</td>
<td>MA</td>
<td>78.3</td>
</tr>
<tr>
<td></td>
<td>TR</td>
<td>99.1</td>
</tr>
<tr>
<td></td>
<td>ZZ</td>
<td>88.7</td>
</tr>
<tr>
<td>0805 20 10</td>
<td>MA</td>
<td>90.8</td>
</tr>
<tr>
<td></td>
<td>ZZ</td>
<td>90.8</td>
</tr>
<tr>
<td>0805 20 30, 0805 20 50, 0805 20 70, 0805 20 90</td>
<td>AR</td>
<td>49.8</td>
</tr>
<tr>
<td></td>
<td>CN</td>
<td>52.2</td>
</tr>
<tr>
<td></td>
<td>HR</td>
<td>43.6</td>
</tr>
<tr>
<td></td>
<td>TR</td>
<td>84.6</td>
</tr>
<tr>
<td></td>
<td>UY</td>
<td>49.8</td>
</tr>
<tr>
<td></td>
<td>ZZ</td>
<td>56.0</td>
</tr>
<tr>
<td>0805 50 10</td>
<td>AR</td>
<td>63.4</td>
</tr>
<tr>
<td></td>
<td>TR</td>
<td>75.1</td>
</tr>
<tr>
<td></td>
<td>ZA</td>
<td>72.6</td>
</tr>
<tr>
<td></td>
<td>ZZ</td>
<td>70.4</td>
</tr>
<tr>
<td>0806 10 10</td>
<td>AR</td>
<td>205.2</td>
</tr>
<tr>
<td></td>
<td>BR</td>
<td>239.8</td>
</tr>
<tr>
<td></td>
<td>EG</td>
<td>85.0</td>
</tr>
<tr>
<td></td>
<td>LB</td>
<td>223.8</td>
</tr>
<tr>
<td></td>
<td>TR</td>
<td>132.5</td>
</tr>
<tr>
<td></td>
<td>US</td>
<td>259.3</td>
</tr>
<tr>
<td></td>
<td>ZZ</td>
<td>190.9</td>
</tr>
<tr>
<td>0808 10 80</td>
<td>AU</td>
<td>227.7</td>
</tr>
<tr>
<td></td>
<td>CA</td>
<td>71.4</td>
</tr>
<tr>
<td></td>
<td>MK</td>
<td>20.3</td>
</tr>
<tr>
<td></td>
<td>NZ</td>
<td>101.3</td>
</tr>
<tr>
<td></td>
<td>US</td>
<td>97.0</td>
</tr>
<tr>
<td></td>
<td>ZA</td>
<td>76.8</td>
</tr>
<tr>
<td></td>
<td>ZZ</td>
<td>99.1</td>
</tr>
<tr>
<td>0808 20 50</td>
<td>CN</td>
<td>61.8</td>
</tr>
<tr>
<td></td>
<td>ZZ</td>
<td>61.8</td>
</tr>
</tbody>
</table>


---

**EN** L 292/2 Official Journal of the European Union 10.11.2009
COMMISSION REGULATION (EC) No 1075/2009
of 9 November 2009
amending the representative prices and additional import duties for certain products in the sugar sector fixed by Regulation (EC) No 877/2009 for the 2009/10 marketing year

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (single CMO Regulation) (1),

Having regard to Commission Regulation (EC) No 951/2006 of 30 June 2006 laying down detailed rules for the implementation of Council Regulation (EC) No 318/2006 as regards trade with third countries in the sugar sector (2), and in particular Article 36(2), second subparagraph, second sentence thereof,

Whereas:

(1) The representative prices and additional duties applicable to imports of white sugar, raw sugar and certain syrups for the 2009/10 marketing year are fixed by Commission Regulation (EC) No 877/2009 (3). These prices and duties have been last amended by Commission Regulation (EC) No 1068/2009 (4).

(2) The data currently available to the Commission indicate that those amounts should be amended in accordance with the rules and procedures laid down in Regulation (EC) No 951/2006.

HAS ADOPTED THIS REGULATION:

Article 1
The representative prices and additional duties applicable to imports of the products referred to in Article 36 of Regulation (EC) No 951/2006, as fixed by Regulation (EC) No 877/2009 for the 2009/10, marketing year, are hereby amended as set out in the Annex hereto.

Article 2
This Regulation shall enter into force on 10 November 2009.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 9 November 2009.

For the Commission
Jean-Luc DEMARTY
Director-General for Agriculture and Rural Development

ANNEX

Amended representative prices and additional import duties applicable to white sugar, raw sugar and products covered by CN code 1702 90 95 from 10 November 2009

<table>
<thead>
<tr>
<th>CN code</th>
<th>Representative price per 100 kg net of the product concerned</th>
<th>Additional duty per 100 kg net of the product concerned</th>
</tr>
</thead>
<tbody>
<tr>
<td>1701 11 10 (1)</td>
<td>35,56</td>
<td>0,62</td>
</tr>
<tr>
<td>1701 11 90 (1)</td>
<td>35,56</td>
<td>4,24</td>
</tr>
<tr>
<td>1701 12 10 (1)</td>
<td>35,56</td>
<td>0,48</td>
</tr>
<tr>
<td>1701 12 90 (1)</td>
<td>35,56</td>
<td>3,94</td>
</tr>
<tr>
<td>1701 91 00 (2)</td>
<td>39,15</td>
<td>5,72</td>
</tr>
<tr>
<td>1701 99 10 (2)</td>
<td>39,15</td>
<td>2,59</td>
</tr>
<tr>
<td>1701 99 90 (2)</td>
<td>39,15</td>
<td>2,59</td>
</tr>
<tr>
<td>1702 90 95 (3)</td>
<td>0,39</td>
<td>0,29</td>
</tr>
</tbody>
</table>

(3) Per 1 % sucrose content.
II

(Acts adopted under the EC Treaty/Euratom Treaty whose publication is not obligatory)

DIRECTIVES

COUNCIL

COUNCIL DIRECTIVE 2009/132/EC
of 19 October 2009

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)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Articles 93 and 94 thereof,

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Parliament (1),

Having regard to the opinion of the European Economic and Social Committee (2),

Whereas:

(1) 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 (3) has been substantially amended several times (4). In the interests of clarity and rationality the said Directive should be codified.

(2) Pursuant to Article 131 and Article 143(b) and (c) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (5), Member States are, without prejudice to other Community provisions and under conditions which they shall lay down for the purpose, inter alia, of preventing any possible evasion, avoidance or abuse, to exempt final importation of goods qualifying for exemption from customs duties other than as provided for in the Common Customs Tariff.

(3) Pursuant to Article 145 of Directive 2006/112/EC, the Commission is required to submit to the Council proposals designed to lay down Community tax rules clarifying the scope of the exemptions referred to in Articles 143 and 144 of that Directive and detailed rules for their implementation.

(4) While it is deemed desirable to achieve the greatest possible degree of uniformity between the system for customs duties and that for value added tax, account should be taken, nevertheless, in applying the latter system, of the differences as regards objective and structure between customs duties and value added tax.

(5) Separate arrangements for value added tax should be laid down for imported goods to the extent necessary to comply with the objectives of tax harmonisation. The exemptions on importation can be granted only on condition that they are not liable to affect the conditions of competition on the market.

(6) Certain reliefs applied in the Member States stem from conventions between those Member States and third countries which, given their purpose, concern only the signatory Member States. It is not expedient to define at Community level conditions for granting such reliefs. The Member States concerned need merely be authorised to retain them.

(2) OJ C 175, 28.7.2009, p. 123.
(4) See Annex II, Part A.
HAS ADOPTED THIS DIRECTIVE:

TITLE I

SCOPE AND DEFINITIONS

Article 1

The scope of the exemptions from value added tax (hereinafter VAT) referred to in Article 143(b) and (c) of Directive 2006/112/EC and the rules for their implementation, referred to in Article 145 of that Directive, shall be defined by this Directive.

In accordance with Article 131 and Article 143(b) and (c) of Directive 2006/112/EC, the Member States shall apply the exemptions laid down in this Directive under the conditions fixed by them in order to ensure that such exemptions are correctly and simply applied and to prevent any evasion, avoidance or abuses.

Article 2

1. For the purposes of this Directive:

(a) ‘imports’ means imports as defined in Article 30 of Directive 2006/112/EC and the entry for home use after being subject to one of the systems provided for in Article 157(1)(a) of that Directive or a system of temporary admission or transit;

(b) ‘personal property’ means any property intended for the personal use of the persons concerned or for meeting their household needs, including household effects, cycles and motor-cycles, private motor vehicles and their trailers, camping caravans, pleasure craft and private aeroplanes, as well as household provisions appropriate to normal family requirements, and household pets and saddle animals;

(c) ‘household effects’ means personal effects, household linen and furnishings and items of equipment intended for the personal use of the persons concerned or for meeting their household needs;

(d) ‘alcoholic products’ means products (beer, wine, aperitifs with a wine or alcohol base, brandies, liqueurs and spirituous beverages, etc.) falling within CN codes 2203 to 2208;

(e) ‘Community’ means the territory of the Member States where Directive 2006/112/EC applies.

2. The nature or quantity of personal property shall not reflect any commercial interest, nor shall they be intended for an economic activity within the meaning of Article 9(1) of Directive 2006/112/EC. However, portable instruments of the applied or liberal arts, required by the person concerned for the pursuit of his trade or profession, shall also constitute personal property.

TITLE II

IMPORTATION OF PERSONAL PROPERTY BELONGING TO INDIVIDUALS COMING FROM THIRD COUNTRIES OR THIRD TERRITORIES

CHAPTER 1

Personal property of natural persons transferring their normal place of residence to the Community

Article 3

Subject to Articles 4 to 11, exemption from VAT on importation shall be granted on personal property imported by natural persons transferring their normal place of residence from outside the Community to a Member State of the Community.

Article 4

Exemption shall be limited to personal property which:

(a) except in special cases justified by the circumstances, has been in the possession of and, in the case of non-consumable goods, used by the person concerned at his former normal place of residence for a minimum of six months before the date on which he ceases to have his normal place of residence outside the Community;

(b) is intended to be used for the same purpose at his new normal place of residence.

The Member States may in addition make exemption of personal property conditional upon such property having borne, either in the country of origin or in the country of departure, the customs and/or fiscal charges to which it is normally liable.

Article 5

Exemption may be granted only to persons whose normal place of residence has been outside the Community for a continuous period of at least 12 months.

However, the competent authorities may grant exceptions to this rule provided that the intention of the person concerned was clearly to reside outside the Community for a continuous period of at least 12 months.
Article 6
Exemption shall not be granted in respect of:

(a) alcoholic products;

(b) tobacco or tobacco products;

(c) commercial means of transport;

(d) articles for use in the exercise of a trade or profession, other than portable instruments of the applied or liberal arts.

Vehicles intended for mixed use for commercial or professional purposes may also be excluded from exemption.

Article 7
1. Except in special cases, exemption shall be granted only in respect of personal property entered for permanent importation within 12 months of the date of establishment, by the person concerned, of his normal place of residence in the Community.

2. The personal property may be imported in several separate consignments within the period referred to in paragraph 1.

Article 8
1. Until 12 months have elapsed from the date of the declaration for its final importation, personal property which has been imported exempt from tax may not be lent, given as security, hired out or transferred, whether for a consideration or free of charge, without prior notification to the competent authorities.

2. Any loan, giving as security, hiring out or transfer before the expiry of the period referred to in paragraph 1 shall entail payment of the relevant VAT on the goods concerned, at the rate applying on the date of such loan, giving as security, hiring out or transfer, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

Article 9
1. By way of derogation from Article 7(1), exemption may be granted in respect of personal property permanently imported before the person concerned establishes his normal place of residence in the Community, provided that he undertakes actually to establish his normal place of residence there within a period of six months. Such undertaking shall be accompanied by a security, the form and amount of which shall be determined by the competent authorities.

2. Where use is made of paragraph 1, the period laid down in point (a) of the first paragraph of Article 4 shall be calculated from the date of importation into the Community.

Article 10
1. Where, owing to occupational commitments, the person concerned leaves the third country or third territory where he had his normal place of residence without simultaneously establishing his normal place of residence on the territory of a Member State the Community, although having the intention of ultimately doing so, the competent authorities may authorise exemption in respect of the personal property which he transfers into the said territory for this purpose.

2. Exemption in respect of the personal property referred to in paragraph 1 shall be granted in accordance with the conditions laid down in Articles 3 to 8, on the understanding that:

(a) the periods laid down in point (a) of the first paragraph of Article 4 and paragraph 1 of Article 7 shall be calculated from the date of importation;

(b) the period referred to in Article 8(1) shall be calculated from the date when the person concerned actually establishes his normal place of residence on the territory of the Community.

3. Exemption shall also be subject to an undertaking from the person concerned that he will actually establish his normal place of residence on the territory of the Community within a period laid down by the competent authorities in keeping with the circumstances. The latter may require this undertaking to be accompanied by a security, the form and amount of which they shall determine.

Article 11
The competent authorities may derogate from points (a) and (b) of the first paragraph of Article 4, points (c) and (d) of the first paragraph of Article 6 and Article 8 when a person has to transfer his normal place of residence to the territory of a Member State as a result of exceptional political circumstances.

CHAPTER 2
Goods imported on the occasion of a marriage

Article 12
1. Subject to Articles 13 to 16, exemption shall be granted in respect of trousseaux and household effects, whether or not new, belonging to a person transferring his or her normal place of residence to the territory of the Community on the occasion of his or her marriage.
Exemption shall also be granted in respect of presents customarily given on the occasion of a marriage which are received by a person fulfilling the conditions laid down in the first subparagraph from persons having their normal place of residence outside the Community. The exemption shall apply to presents of a value of not more than EUR 200. Member States may, however, grant exemption for more than EUR 200 provided that the value of each exempt present does not exceed EUR 1 000.

2. The Member State may make exemption of the goods referred to in the first subparagraph of paragraph 1 conditional on their having borne, either in the country or territory of origin or in the country or territory of departure, the customs and fiscal charges to which they are normally liable.

Article 13
The exemption may be granted only to persons:

(a) whose normal place of residence has been outside the Community for a continuous period of at least 12 months;

(b) who produce evidence of their marriage.

However, derogations from the rule referred to in the first subparagraph may be granted provided that the intention of the person concerned was clearly to reside outside the Community for a continuous period of at least 12 months.

Article 14
No exemption shall be granted for alcoholic products, tobacco or tobacco products.

Article 15
1. Save in exceptional circumstances, exemption shall be granted only in respect of goods permanently imported:

(a) not earlier than two months before the date fixed for the wedding; and

(b) not later than four months after the date of the wedding.

In the case referred to in point (a), exemption may be made subject to the lodging of appropriate security, the form and amount of which shall be determined by the competent authorities.

2. Goods to which exemption is granted may be imported in several separate consignments, within the period referred to in paragraph 1.

Article 16
1. Until 12 months have elapsed from the date of the declaration for their final importation, personal property which has been imported exempt from tax may not be lent, given as security, hired out or transferred, whether for a consideration or free of charge, without prior notification to the competent authorities.

2. Any loan, giving as security, hiring out or transfer before the expiry of the period referred to in paragraph 1 shall entail payment of the relevant VAT on the goods concerned, at the rate applying on the date of such loan, giving as security, hiring out or transfer, on the basis of the type of goods and the value ascertained or accepted on that date by the competent authorities.

CHAPTER 3
Personal property acquired by inheritance

Article 17
Subject to Articles 18, 19 and 20, exemption shall be granted in respect of personal property acquired by inheritance by a natural person having his normal place of residence in the Community.

Article 18
Exemption shall not be granted in respect of:

(a) alcoholic products;

(b) tobacco or tobacco products;

(c) commercial means of transport;

(d) articles for use in the exercise of a trade or profession, other than portable instruments of the applied or liberal arts, which were required for the exercise of the trade or profession of the deceased;

(e) stocks of raw materials and finished or semi-finished products;

(f) livestock and stocks of agricultural products exceeding the quantities appropriate to normal family requirements.

Article 19
1. Exemption shall be granted only in respect of personal property permanently imported not later than two years from the date on which the person becomes entitled to the goods (final settlement of the inheritance).
However, this period may be extended by the competent authorities on special grounds.

2. The goods may be imported in several separate consignments within the period referred to in paragraph 1.

**Article 20**

Articles 17, 18 and 19 shall apply mutatis mutandis to personal property acquired by inheritance by legal persons engaged in a non-profit-making activity who are established on the territory of the Community.

**TITLE III**

IMPORTATION OF SCHOOL OUTFITS, EDUCATIONAL MATERIALS AND RELATED HOUSEHOLD EFFECTS

**Article 21**

1. Exemption shall be granted in respect of outfits, educational materials and household effects representing the usual furnishings for a student's room and belonging to pupils or students coming to stay in the Community for the purposes of studying there and intended for their personal use during the period of their studies.

2. For the purposes of this Article:

(a) 'pupil or student' means any person enrolled in an educational establishment in order to attend, full-time, the courses offered therein;

(b) 'outfit' means underwear and household linen as well as clothing, whether or not new;

(c) 'educational materials' means articles and instruments (including calculators and typewriters) normally used by pupils or students for the purposes of their studies.

**Article 22**

Exemption shall be granted at least once per school year.

**TITLE IV**

IMPORTS OF NEGLIGIBLE VALUE

**Article 23**

Goods of a total value not exceeding EUR 10 shall be exempt on admission. Member States may grant exemption for imported goods of a total value of more than EUR 10, but not exceeding EUR 22.

However, Member States may exclude goods which have been imported on mail order from the exemption provided for in the first sentence of the first subparagraph.

**Article 24**

Exemption shall not apply to the following:

(a) alcoholic products;

(b) perfumes and toilet waters;

(c) tobacco or tobacco products.

**TITLE V**

CAPITAL GOODS AND OTHER EQUIPMENT IMPORTED ON THE TRANSFER OF ACTIVITIES

**Article 25**

1. Without prejudice to the measures in force in the Member State with regard to industrial and commercial policy, and subject to Articles 26 to 29, Member States may allow exemption, on admission, for imports of capital goods and other equipment belonging to undertakings which definitively cease their activity in the third country or third territory of origin in order to carry on a similar activity in the Community and which, in accordance with Article 213(1) of Directive 2006/112/EC, have given advance notice to the competent authorities of the Member State of importation of the commencement of such activity.

Where the undertaking transferred is an agricultural holding, its livestock shall also be exempt on admission.

2. For the purposes of paragraph 1:

(a) 'activity' means an economic activity as referred to in Article 9(1) of Directive 2006/112/EC;

(b) 'undertaking' means an independent economic unit of production or of the service industry.

**Article 26**

1. The exemption shall be limited to capital goods and equipment which:

(a) except in special cases justified by the circumstances, have actually been used in the undertaking for a minimum of 12 months prior to the date on which the undertaking ceased to operate in the third country or third territory from which it is transferring its activity;

(b) are intended to be used for the same purposes after the transfer;

(c) are to be used for the purposes of an activity not exempted under Articles 132, 133, 135 and 136 of Directive 2006/112/EC;
are appropriate to the nature and size of the undertaking in question.

2. Pending entry into force of the common rules referred to in the first paragraph of Article 176 of Directive 2006/112/EC, Member States may exclude from the exemption, in whole or in part, capital goods in respect of which they have availed themselves of the second subparagraph of Article 176 of that Directive.

**Article 27**
No exemption shall be granted to undertakings established outside the Community and the transfer of which to the territory of the Community is consequent upon or is for the purpose of merging with, or being absorbed by, an undertaking established in the Community, without a new activity being set up.

**Article 28**
No exemption shall be granted for:

(a) means of transport which are not in the nature of instruments of production or of the service industry;

(b) supplies of all kinds intended for human consumption or for animal feed;

(c) fuel and stocks of raw materials or finished or semi-finished products;

(d) livestock in the possession of dealers.

**Article 29**
Except in special cases justified by the circumstances, the exemption shall be granted only in respect of capital goods and other equipment imported before the expiry of a period of 12 months from the date when the undertaking ceased its activities in the third country or third territory of origin.

**TITLE VI**
**IMPORTATION OF CERTAIN AGRICULTURAL PRODUCTS AND PRODUCTS INTENDED FOR AGRICULTURAL USE**

**CHAPTER 1**

**Products obtained by Community farmers on properties located in third countries or third territories**

**Article 30**
1. Subject to Articles 31 and 32, agricultural, stock-farming, bee-keeping, horticultural and forestry products from properties located in a third country or third territory adjoining the territory of the Community which are operated by agricultural producers having their principal undertaking in the Community and adjacent to the country or territory concerned shall be exempt on admission.

Pure-bred horses, not more than six months old and born in a third country or third territory of an animal covered in the Community and then exported temporarily to give birth, shall also be exempt on admission.

2. To be eligible for the exemption under the first subparagraph of paragraph 1, stock-farming products must be obtained from animals reared, acquired or imported in accordance with the general tax arrangements applicable in the Member State of importation.

**Article 31**
Exemption shall be limited to products which have not undergone any treatment other than that which normally follows their harvest or production.

**Article 32**
Exemption shall be granted only in respect of products imported by the agricultural producer or on his behalf.

**Article 33**
This Chapter shall apply mutatis mutandis to the products of fishing or fish-farming activities carried out in the lakes or waterways bordering the territory of the Community by fishermen established in the Community and to the products of hunting activities carried out on such lakes or waterways by sportsmen established in the Community.

**CHAPTER 2**

**Seeds, fertilisers and products for the treatment of soil and crops**

**Article 34**
Subject to Article 35, seeds, fertilisers and products for the treatment of soil and crops, intended for use on property located in the Community, and adjoining a third country or third territory and operated by agricultural producers having their principal undertaking in the said country or territory adjacent to the territory of the Community shall be exempt on admission.

**Article 35**
1. Exemption shall be limited to the quantities of seeds, fertilisers or other products required for the purpose of operating the property.

It shall be granted only for seeds, fertilisers or other products introduced directly into the Community by the agricultural producer or on his behalf.

2. Member States may make exemption conditional upon the granting of reciprocal treatment.
TITLE VII
IMPORTATION OF THERAPEUTIC SUBSTANCES, MEDICINES, LABORATORY ANIMALS AND BIOLOGICAL OR CHEMICAL SUBSTANCES

CHAPTER 1
Laboratory animals and biological or chemical substances intended for research

Article 36
1. The following shall be exempt on admission:
   (a) animals specially prepared and sent free of charge for laboratory use;
   (b) biological or chemical substances which are imported subject to the limits and conditions laid down in Article 60 of Council Regulation (EC) No 918/83 of 28 March 1983 setting up a Community system of reliefs from customs duty (1).

2. The exemption referred to in paragraph 1 shall be limited to animals and biological or chemical substances which are intended for either of the following:
   (a) public establishments principally engaged in education or scientific research, including those departments of public establishments which are principally engaged in education or scientific research;
   (b) private establishments principally engaged in education or scientific research and authorised by the competent authorities of the Member States to receive such articles exempt from tax.

CHAPTER 2
Therapeutic substances of human origin and blood-grouping and tissue-typing reagents

Article 37
1. Without prejudice to the exemption provided for in Article 143(a) of Directive 2006/112/EC and subject to Article 38 of this Directive, the following shall be exempted:
   (a) therapeutic substances of human origin;
   (b) blood-grouping reagents;
   (c) tissue-typing reagents.

2. For the purposes of paragraph 1:
   (a) ‘therapeutic substances of human origin’ means human blood and its derivatives (whole human blood, dried human plasma, human albumin and fixed solutions of human plasma protein, human immunoglobulin and human fibrinogen);
   (b) ‘blood-grouping reagents’ means all reagents, whether of human, animal, plant or other origin used for blood-type grouping and for the detection of blood incompatibilities;
   (c) ‘tissue-typing reagents’ means all reagents whether of human, animal, plant or other origin used for the determination of human tissue-types.

Article 38
Exemption shall be limited to products which:
   (a) are intended for institutions or laboratories approved by the competent authorities, for use exclusively for non-commercial medical or scientific purposes;
   (b) are accompanied by a certificate of conformity issued by a duly authorised body in the country or territory of departure;
   (c) are in containers bearing a special label identifying them.

Article 39
Exemption shall include the special packaging essential for the transport of therapeutic substances of human origin or blood-grouping or tissue-typing reagents and also any solvents and accessories needed for their use which may be included in the consignments.

CHAPTER 3
Reference substances for the quality control of medical products

Article 40
Consignments which contain samples of reference substances approved by the World Health Organisation for the quality control of materials used in the manufacture of medicinal products and which are addressed to consignees authorised by the competent authorities of the Member States to receive such consignments free of tax shall be exempt on admission.

CHAPTER 4
Pharmaceutical products used at international sports events

Article 41
Pharmaceutical products for human or veterinary medical use by persons or animals participating in international sports events shall be exempt on admission.

TITLE VIII
GOODS FOR CHARITABLE OR PHILANTHROPIC ORGANISATIONS

CHAPTER 1
General provision

Article 42
Member States may impose a limit on the quantity or value of the goods, exempt under Chapters 2, 3 or 4 in order to remedy any abuse and to combat major distortions of competition.

CHAPTER 2
Goods imported for general purposes

Article 43
1. Subject to Articles 44, 45 and 46, the following shall be exempt on admission:

(a) basic necessities obtained free of charge and imported by State organisations or other charitable or philanthropic organisations approved by the competent authorities for distribution free of charge to needy persons;

(b) goods of every description sent free of charge, by a person or organisation established outside the Community, and without any commercial intent on the part of the sender, to State organisations or other charitable or philanthropic organisations approved by the competent authorities, to be used for fund-raising at occasional charity events for the benefit of needy persons;

(c) equipment and office materials sent free of charge, by a person or organisation established outside the Community, and without any commercial intent on the part of the sender, to charitable or philanthropic organisations approved by the competent authorities, to be used solely for the purpose of meeting their operating needs or carrying out their stated charitable or philanthropic aims.

2. For the purposes of paragraph 1(a) ‘basic necessities’ means those goods required to meet the immediate needs of human beings, such as food, medicine, clothing and bed-clothes.

Article 44
Exemption shall not be granted in respect of:

(a) alcoholic products;

(b) tobacco or tobacco products;

(c) coffee and tea;

(d) motor vehicles other than ambulances.

CHAPTER 3
Articles imported for the benefit of handicapped persons

Article 45
Exemption shall be granted only to organisations accounting procedures of which enable the competent authorities to supervise their operations and which offer all the guarantees considered necessary.

Article 46
1. The organisation entitled to exemption may not lend, hire out or transfer, whether for a consideration or free of charge, the goods referred to in Article 43 for purposes other than those laid down in Article 43(1)(a) and (b), unless the competent authorities have been informed thereof in advance.

2. Should goods and equipment be lent, hired out or transferred to an organisation entitled to benefit from exemption pursuant to Articles 43 and 45, the exemption shall continue to be granted provided that the latter uses the goods and equipment for purposes which confer the right to such exemption.

In other cases, loan, hiring out or transfer shall be subject to prior payment of VAT at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of goods and equipment and the value ascertained or accepted on that date by the competent authorities.

Article 47
1. Organisations referred to in Article 43 which cease to fulfil the conditions giving entitlement to exemption, or which are proposing to use goods and equipment exempt on admission for purposes other than those provided for by that Article, shall so inform the competent authorities.

2. Goods remaining in the possession of organisations which cease to fulfil the conditions giving entitlement to exemption shall be liable to the relevant import VAT at the rate applying on the date on which those conditions cease to be fulfilled, on the basis of the type of goods and equipment and the value as ascertained or accepted on that date by the competent authorities.

3. Goods used by the organisation benefiting from the exemption for purposes other than those provided for in Article 43 shall be liable to the relevant import VAT at the rate applying on the date on which they are put to another use on the basis of the type of goods and equipment and the value as ascertained on that date by the competent authorities.
(a) they are imported by institutions or organisations that are principally engaged in the education of or the provision of assistance to handicapped persons and are authorised by the competent authorities of the Member States to receive such articles exempt from tax; and

(b) they are donated to such institutions or organisations free of charge and with no commercial intent on the part of the donor.

2. Exemption shall apply to specific spare parts, components or accessories specifically for the articles in question and to the tools to be used for the maintenance, checking, calibration and repair of the said articles, provided that such spare parts, components, accessories or tools are imported at the same time as the said articles or, if imported subsequently, that they can be identified as being intended for articles previously exempt on admission or which would be eligible to be so exempt at the time when such entry is requested for the specific spare parts, components or accessories and tools in question.

3. Articles exempt on admission may not be used for purposes other than the education, employment or social advancement of blind or other handicapped persons.

Article 49

1. Goods exempt on admission may be lent, hired out or transferred, whether for a consideration or free of charge, by the beneficiary institutions or organisations on a non-profit-making basis to the persons referred to in Article 48 with whom they are concerned, without payment of VAT on importation.

2. No loan, hiring out or transfer may be effected under conditions other than those provided for in paragraph 1 unless the competent authorities have first been informed.

Should an article be lent, hired out or transferred to an institution or organisation itself entitled to benefit from this exemption, the exemption shall continue to be granted, provided the latter uses the article for purposes which confer the right to such exemption.

In other cases, loan, hiring out or transfer shall be subject to prior payment of VAT, at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of goods and the value ascertained or accepted on that date by the competent authorities.

Article 50

1. Institutions or organisations referred to in Article 48 which cease to fulfil the conditions giving entitlement to exemption, or which are proposing to use articles exempt on admission for purposes other than those provided for by that Article shall so inform the competent authorities.

2. Articles remaining in the possession of institutions or organisations which cease to fulfil the conditions giving entitlement to exemption shall be liable to the relevant import VAT at the rate applying on the date on which those conditions cease to be fulfilled, on the basis of the type of goods and the value ascertained or accepted on that date by the competent authorities.

3. Articles used by the institution or organisation benefiting from the exemption for purposes other than those provided for in Article 48 shall be liable to the relevant import VAT at the rate applying on the date on which they are put to another use on the basis of the type of goods and the value ascertained or accepted on that date by the competent authorities.

CHAPTER 4

Goods imported for the benefit of disaster victims

Article 51

Subject to Articles 52 to 57 goods imported by State organisations or other charitable or philanthropic organisations approved by the competent authorities shall be exempt on admission where they are intended:

(a) for distribution free of charge to victims of disasters affecting the territory of one or more Member States; or

(b) to be made available free of charge to the victims of such disasters, while remaining the property of the organisations in question.

Goods imported by disaster-relief agencies in order to meet their needs during the period of their activity shall also benefit upon admission from the exemption under the same conditions.

Article 52

No exemption shall be granted for materials and equipment intended for rebuilding disaster areas.

Article 53

Granting of the exemption shall be subject to a decision by the Commission, acting at the request of the Member State or States concerned in accordance with an emergency procedure entailing the consultation of the other Member States. This decision shall, where necessary, lay down the scope and the conditions of the exemption.

Pending notification of the Commission's decision, Member States affected by a disaster may authorise the suspension of any import VAT chargeable on goods imported for the purposes described in Article 51, subject to an undertaking by the importing organisation to pay such tax if exemption is not granted.
Article 54
Exemption shall be granted only to organisations the accounting procedures of which enable the competent authorities to supervise their operations and which offer all the guarantees considered necessary.

Article 55
1. The organisations benefiting from the exemption may not lend, hire out or transfer, whether for a consideration or free of charge, the goods referred to in the first paragraph of Article 51 under conditions other than those laid down in that Article without prior notification thereof to the competent authorities.

2. Should goods be lent, hired out or transferred to an organisation itself entitled to benefit from exemption pursuant to Article 51, the exemption shall continue to be granted, provided the latter uses the goods for purposes which confer the right to such exemption.

In other cases, loan, hiring out or transfer shall be subject to prior payment of VAT, at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of goods and the value ascertained or accepted on that date by the competent authorities.

Article 56
1. The goods referred to in point (b) of the first paragraph of Article 51, after they cease to be used by disaster victims, may not be lent, hired out or transferred, whether for a consideration or free of charge, unless the competent authorities are notified in advance.

2. Should goods be lent, hired out or transferred to an organisation itself entitled to benefit from exemption pursuant to Article 51 or, if appropriate, to an organisation entitled to benefit from exemption pursuant to Article 43, the exemption shall continue to be granted, provided such organisations use the goods concerned for purposes which confer the right to such exemption.

In other cases, loan, hiring out or transfer shall be subject to prior payment of VAT, at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of goods and the value ascertained or accepted on that date by the competent authorities.

Article 57
1. Organisations referred to in Article 51 which cease to fulfil the conditions giving entitlement to exemption, or which are proposing to use the goods exempt on admission for purposes other than those provided for by that Article shall so inform the competent authorities.

2. In the case of goods remaining in the possession of organisations which cease to fulfil the conditions giving entitlement to exemption, when these are transferred to an organisation itself entitled to benefit from exemption pursuant to this Chapter or, if appropriate, to an organisation entitled to benefit from exemption pursuant to Article 43, the exemption shall continue to be granted, provided the organisation uses the goods in question for purposes which confer the right to such exemptions. In other cases, the goods shall be liable to the relevant import VAT at the rate applying on the date on which those conditions cease to be fulfilled, on the basis of the type of goods and the value ascertained or accepted on that date by the competent authorities.

3. Goods used by the organisation benefiting from the exemption for purposes other than those provided for in this Chapter shall be liable to the relevant import VAT at the rate applying on the date on which they are put to another use, on the basis of the type of goods and the value ascertained or accepted on that date by the competent authorities.

TITLE IX
IMPORTATION IN THE CONTEXT OF CERTAIN ASPECTS OF INTERNATIONAL RELATIONS
CHAPTER 1
Honorary decorations or awards

Article 58
On production of satisfactory evidence to the competent authorities by the persons concerned, and provided the operations involved are not in any way of a commercial character, exemption shall be granted in respect of:

(a) decorations conferred by the government of a third country on persons whose normal place of residence is in the Community;

(b) cups, medals and similar articles of an essentially symbolic nature which, having been awarded in a third country or third territory to persons having their normal place of residence in the Community as a tribute to their activities in fields such as the arts, the sciences, sport or the public service or in recognition of merit at a particular event, are imported by such persons themselves;

(c) cups, medals and similar articles of an essentially symbolic nature which are given free of charge by authorities or persons established in a third country, to be presented on the territory of the Community for the same purposes as those referred to in point (b);

(d) awards, trophies and souvenirs of a symbolic nature and of limited value intended for distribution free of charge to persons normally resident in a third country or third territory, at business conferences or similar international events; their nature, unitary value or other features, must not be such as might indicate that they are intended for commercial purposes.
CHAPTER 2

Presents received in the context of international relations

Article 59

Without prejudice, where relevant, to the provisions applicable to the international movement of travellers, and subject to Articles 60 and 61, exemption shall be granted in respect of goods:

(a) imported by persons who have paid an official visit in a third country or third territory and who have received such goods on that occasion as gifts from the host authorities;

(b) imported by persons coming to pay an official visit in the Community and who intend to offer them on that occasion as gifts to the host authorities;

(c) sent as gifts, in token of friendship or goodwill, by an official body, public authority or group carrying on an activity in the public interest which is located in a third country or third territory, to an official body, public authority or group carrying on an activity in the public interest which is located in the Member State of importation and approved by the competent authorities to receive such goods exempt from tax.

Article 60

No exemption shall be granted for alcoholic products, tobacco or tobacco products.

Article 61

Exemption shall be granted only:

(a) where the articles intended as gifts are offered on an occasional basis;

(b) where they do not, by their nature, value or quantity, reflect any commercial interest;

(c) if they are not used for commercial purposes.

CHAPTER 3

Goods to be used by monarchs or heads of State

Article 62

1. Exemption from tax, within the limits and under the conditions laid down by the competent authorities, shall be granted in respect of:

(a) gifts to reigning monarchs and heads of State;

(b) goods to be used or consumed by reigning monarchs and heads of State of a third country, or by persons officially representing them, during their official stay in the Community.

2. The exemption referred to in paragraph 1(b) may be made subject, by the Member State of importation, to reciprocal treatment.

3. The exemption referred to in paragraph 1 is also applicable to persons enjoying prerogatives at international level analogous to those enjoyed by reigning monarchs or heads of State.

TITLE X

IMPORTATION OF GOODS FOR THE PROMOTION OF TRADE

CHAPTER 1

Samples of negligible value

Article 63

1. Without prejudice to Article 67(1)(a), samples of goods which are of negligible value and which can be used only to solicit orders for goods of the type they represent shall be exempt on admission.

2. The competent authorities may require that certain articles, to qualify for exemption on admission, be rendered permanently unusable by being torn, perforated, or clearly and indelibly marked, or by any other process, provided such operation does not destroy their character as samples.

3. For the purposes of paragraph 1, ‘samples of goods’ means any article representing a type of goods whose manner of presentation and quantity, for goods of the same type or quality, rule out its use for any purpose other than that of seeking orders.

CHAPTER 2

Printed matter and advertising material

Article 64

Subject to Article 65, printed advertising matter such as catalogues, price lists, directions for use or brochures shall be exempt on admission provided that they relate to:

(a) goods for sale or hire by a person established outside the Community; or

(b) transport, commercial insurance or banking services offered by a person established outside the Community.

Article 65

1. The exemption shall be limited to printed advertisements which fulfil the following conditions:
(a) printed matter must clearly display the name of the undertaking which produces, sells or hires out the goods, or which offers the services to which it refers;

(b) each consignment must contain no more than one document or a single copy of each document if it is made up of several documents;

(c) printed matter must not be the subject of grouped consignments from the same consignor to the same consignee.

2. By way of derogation from paragraph 1(b), consignments comprising several copies of the same document may nevertheless be granted exemption provided their total gross weight does not exceed one kilogram.

2. By way of derogation from paragraph 1(b), consignments comprising several copies of the same document may nevertheless be granted exemption provided their total gross weight does not exceed one kilogram.

Article 66

Articles for advertising purposes, of no intrinsic commercial value, sent free of charge by suppliers to their customers which, apart from their advertising function, are not capable of being used shall be exempt on admission.

CHAPTER 3

Goods used or consumed at a trade fair or similar event

Article 67

1. Subject to Articles 68, 69, 70 and 71, the following shall be exempt on admission:

(a) small representative samples of goods intended for a trade fair or similar event;

(b) goods imported solely in order to be demonstrated or in order to demonstrate machines and apparatus displayed at a trade fair or similar event;

(c) various materials of little value, such as paints, varnishes and wallpaper, which are to be used in the building, fitting-out and decoration of temporary stands at a trade fair or similar event, which are destroyed by being used;

(d) printed matter, catalogues, prospectuses, price lists, advertising posters, calendars, whether or not illustrated, unframed photographs and other articles supplied free of charge in order to advertise goods displayed at a trade fair or similar event.

2. For the purposes of paragraph 1, ‘trade fair or similar event’ means:

(a) exhibitions, fairs, shows and similar events connected with trade, industry, agriculture or handicrafts;

(b) exhibitions and events held mainly for charitable reasons;

(c) exhibitions and events held mainly for scientific, technical, handicraft, artistic, educational or cultural or sporting reasons, for religious reasons or for reasons of worship, trade union activity or tourism, or in order to promote international understanding;

(d) meetings of representatives of international organisations or collective bodies;

(e) official or commemorative ceremonies and gatherings;

However, that definition shall not cover exhibitions staged for private purposes in commercial stores or premises to sell goods.

Article 68

The exemption referred to in Article 67(1)(a) shall be limited to samples which:

(a) are imported free of charge as such or are obtained at the exhibition from goods imported in bulk;

(b) are exclusively distributed free of charge to the public at the exhibition for use or consumption by the persons to whom they have been offered;

(c) are identifiable as advertising samples of low unitary value;

(d) are not easily marketable and, where appropriate, are packaged in such a way that the quantity of the item involved is lower than the smallest quantity of the same item actually sold on the market;

(e) in the case of foodstuffs and beverages not packaged as referred to in point (d), are consumed on the spot at the exhibition;

(f) in their total value and quantity, are appropriate to the nature of the exhibition, the number of visitors and the extent of the exhibitor’s participation.

Article 69

The exemption referred to in Article 67(1)(b) shall be limited to goods which are:

(a) consumed or destroyed at the exhibition; and

(b) appropriate, in their total value and quantity, to the nature of the exhibition, the number of visitors and the extent of the exhibitor’s participation.
Article 70
The exemption referred to in Article 67(1)(d) shall be limited to printed matter and articles for advertising purposes which:

(a) are intended exclusively to be distributed free of charge to the public at the place where the exhibition is held; and

(b) in their total value and quantity, are appropriate to the nature of the exhibition, the number of visitors and the extent of the exhibitor’s participation.

Article 71
The exemption referred to in Article 67(1)(a) and (b) shall not be granted for:

(a) alcoholic products;

(b) tobacco or tobacco products;

(c) fuels, whether solid, liquid or gaseous.

Title XI
Goods Imported for Examination, Analysis or Test Purposes

Article 72
Subject to Articles 73 to 78, goods which are to undergo examination, analysis or tests to determine their composition, quality or other technical characteristics for purposes of information or industrial or commercial research shall be exempt on admission.

Article 73
Without prejudice to Article 76, the exemption shall be granted only on condition that the goods to be examined, analysed or tested are completely used up or destroyed in the course of the examination, analysis or testing.

Article 74
No exemption shall be granted in respect of goods used in examination, analysis or tests which in themselves constitute sales promotion operations.

Article 75
Exemption shall be granted only in respect of the quantities of goods which are strictly necessary for the purpose for which they are imported. These quantities shall in each case be determined by the competent authorities, taking into account the said purpose.

Article 76
1. The exemption shall cover goods which are not completely used up or destroyed during examination, analysis or testing, provided that the products remaining are, with the agreement and under the supervision of the competent authorities:

(a) completely destroyed or rendered commercially valueless on completion of examination, analysis or testing; or

(b) surrendered to the State without causing it any expense, where this is possible under national law; or

(c) in duly justified circumstances, exported outside the Community.

2. For the purposes of paragraph 1, ‘products remaining’ means products resulting from the examinations, analyses or tests or goods not actually used.

Article 77
Save where Article 76(1) is applied, products remaining at the end of the examinations, analyses or tests referred to in Article 72 shall be subject to the relevant import VAT, at the rate applying on the date of completion of the examinations, analyses or tests, on the basis of the type of goods and the value ascertained or accepted on that date by the competent authorities.

However, the interested party may, with the agreement and under the supervision of the competent authorities, convert products remaining to waste or scrap. In this case, the import duties shall be those applying to such waste or scrap at the time of conversion.

Article 78
The period within which the examinations, analyses or tests must be carried out and the administrative formalities to be completed in order to ensure the use of the goods for the purposes intended shall be determined by the competent authorities.

Title XII
Miscellaneous Imports

Chapter I
Consignments sent to organisations protecting copyrights or industrial and commercial patent rights

Article 79
Trademarks, patterns or designs and their supporting documents, as well as applications for patents for invention or the like, to be submitted to the bodies competent to deal with the protection of copyrights or the protection of industrial or commercial patent rights shall be exempt on admission.
CHAPTER 2

Tourist information literature

Article 80

The following shall be exempt on admission:

(a) documentation (leaflets, brochures, books, magazines, guidebooks, posters, whether or not framed, unframed photographs and photographic enlargements, maps, whether or not illustrated, window transparencies, and illustrated calendars) intended to be distributed free of charge and the principal purpose of which is to encourage the public to visit foreign countries, in particular in order to attend cultural, tourist, sporting, religious or trade or professional meetings or events, provided that such literature contains not more than 25% of private commercial advertising and that the general nature of its promotional aims is evident;

(b) foreign hotel lists and yearbooks published by official tourist agencies, or under their auspices, and timetables for foreign transport services, provided that such literature is intended for distribution free of charge and contains not more than 25% of private commercial advertising;

(c) reference material supplied to accredited representatives or correspondents appointed by official national tourist agencies and not intended for distribution, that is to say, yearbooks, lists of telephone or telex numbers, hotel lists, fairs catalogues, specimens of craft goods of negligible value, and literature on museums, universities, spas or other similar establishments.

CHAPTER 3

Miscellaneous documents and articles

Article 81

1. The following shall be exempt on admission:

(a) documents sent free of charge to the public services of Member States;

(b) publications of foreign governments and publications of official international bodies intended for distribution without charge;

(c) ballot papers for elections organised by bodies set up in countries outside the Community;

(d) objects to be submitted as evidence or for like purposes to the courts or other official agencies of the Member States;

(e) specimen signatures and printed circulars concerning signatures sent as part of customary exchanges of information between public services or banking establishments;

(f) official printed matter sent to the central banks of the Member States;

(g) reports, statements, notes, prospectuses, application forms and other documents drawn up by companies with headquarters outside the Community and sent to the bearers or subscribers of securities issued by such companies;

(h) recorded media (punched cards, sound recordings, microfilms, etc.) used for the transmission of information sent free of charge to the addressee, in so far as exemption does not give rise to abuses or to major distortions of competition;

(i) files, archives, printed forms and other documents to be used in international meetings, conferences or congresses, and reports on such gatherings;

(j) plans, technical drawings, traced designs, descriptions and other similar documents imported with a view to obtaining or fulfilling orders outside the Community or to participating in a competition held in the Community;

(k) documents to be used in examinations held in the Community by institutions set up outside the Community;

(l) printed forms to be used as official documents in the international movement of vehicles or goods, within the framework of international conventions;

(m) printed forms, labels, tickets and similar documents sent by transport undertakings or by undertakings of the hotel industry located outside the Community to travel agencies set up in the Community;

(n) printed forms and tickets, bills of lading, way-bills and other commercial or office documents which have been used;

(o) official printed forms from national or international authorities, and printed matter conforming to international standards sent for distribution by associations established outside the Community to corresponding associations located in the Community;

(p) photographs, slides and stereotype mats for photographs, whether or not captioned, sent to press agencies to newspaper or magazine publishers;

(q) articles listed in Annex I which are produced by the United Nations or one of its specialised agencies whatever the use for which they are intended;
collectors’ pieces and works of art of an educational, scientific or cultural character which are not intended for sale and which are imported by museums, galleries and other institutions approved by the competent authorities of the Member States for the purpose of duty-free admission of these goods;

importations of official publications issued under the authority of the country or territory of export, international institutions, regional or local authorities and bodies under public law established in the country or territory of export, and printed matter distributed on the occasion of elections to the European Parliament or on the occasion of national elections in the country in which the printed matter originates by foreign political organisations officially recognised as such in the Member States, in so far as such publications and printed matter have been subject to tax in the country or territory of export and have not benefited from remission of tax on export.

The exemption referred to in paragraph 1(r) is granted only on condition that the articles in question are imported free of charge or, if they are imported against payment, that they are not supplied by a taxable person.

CHAPTER 4

Ancillary materials for the stowage and protection of goods during their transport

Article 82

The various materials such as rope, straw, cloth, paper and cardboard, wood and plastics which are used for the stowage and protection — including heat protection — of goods during their transport on the territory of the Community, shall be exempt on admission, provided that:

(a) they are not normally reusable; and

(b) the consideration paid for them forms part of the taxable amount on importation as defined in Chapter 4 of Title VII of Directive 2006/112/EC.

CHAPTER 5

Litter, fodder and feedingstuffs for animals during their transport

Article 83

Litter, fodder and feedingstuffs of any description put on board the means of transport used to convey animals on the territory of the Community for the purpose of distribution to the said animals during the journey shall be exempt on admission.

CHAPTER 6

Fuels and lubricants present in land motor vehicles and special containers

Article 84

1. Subject to Articles 85, 86 and 87, the following shall be exempt on admission:

(a) fuel contained in the standard tanks of:

(i) private and commercial motor vehicles and motorcycles;

(ii) special containers;

(b) fuel contained in portable tanks carried by private motor vehicles and motorcycles, up to a maximum of 10 litres per vehicle and without prejudice to national provisions on the holding and transport of fuel.

2. For the purpose of paragraph 1:

(a) ‘commercial motor vehicle’ means any motorised road vehicle (including tractors with trailers) which, by its type of construction and equipment, is designed for, and capable of, transporting, whether for payment or not, more than nine persons including the driver, or goods, and any road vehicle for a special purpose other than transport as such;

(b) ‘private motor vehicle’ means any motor vehicle not covered by the definition set out in point (a);

(c) ‘standard tanks’ means:

(i) the tanks permanently fixed by the manufacturer to all motor vehicles of the same type as the vehicle in question and whose permanent fitting enables fuel to be used directly, both for the purpose of propulsion and, where appropriate, for the operation, during transport, of refrigeration systems and other systems;

(ii) tanks permanently fixed by the manufacturer to all containers of the same type as the container in question and whose permanent fitting enables fuel to be used directly for the operation, during transport, of refrigeration systems and other systems with which special containers are equipped;

(d) ‘special container’ means any container fitted with specially designed apparatus for refrigeration systems, oxygenation systems, thermal insulation systems, or other systems.
In addition to the tanks referred to in point (c)(i) of the first subparagraph, gas tanks fitted to motor vehicles designed for the direct use of gas as a fuel and tanks fitted to ancillary systems with which the vehicle may be equipped shall also be considered to be standard tanks.

**Article 85**

Member States may limit the application of the exemption for fuel contained in the standard fuel tanks of commercial motor vehicles and special containers:

(a) when the vehicle comes from a third country or third territory, to 200 litres per vehicle and per journey;

(b) to 200 litres per special container and per journey.

**Article 86**

Member States may limit the amount of fuel exempt on admission in the case of:

(a) commercial motor vehicles engaged in international transport coming from third countries or third territories to their frontier zone, to a maximum depth of 25 kilometres as the crow flies, where such transport consists of journeys made by persons residing in that zone;

(b) private motor vehicles belonging to persons residing in the frontier zone, to a maximum depth of 15 km as the crow flies, contiguous with a third country or third territory.

**Article 87**

1. Fuel exempt on admission may not be used in a vehicle other than that in which it was imported nor be removed from that vehicle and stored, except during necessary repairs to that vehicle, or transferred for a consideration or free of charge by the person granted the exemption.

2. Non-compliance with paragraph 1 shall give rise to application of the import VAT relating to the products in question at the rate in force on the date of such non-compliance, on the basis of the type of goods and the value ascertained or accepted on that date by the competent authorities.

**Article 88**

The exemption shall also apply to lubricants carried in motor vehicles and required for their normal operation during the journey in question.

**CHAPTER 7**

**Goods for the construction, upkeep or ornamentation of memorials to, or cemeteries for, war victims**

**Article 89**

Exemption from tax shall be granted in respect of goods imported by organisations authorised for that purpose by the competent authorities, for use in the construction, upkeep or ornamentation of cemeteries and tombs of, and memorials to, war victims of a third country who are buried in the Community.

**CHAPTER 8**

**Coffins, funerary urns and ornamental funerary articles**

**Article 90**

The following shall be exempt on admission:

(a) coffins containing bodies and urns containing the ashes of deceased persons, as well as the flowers, funeral wreaths and other ornamental objects normally accompanying them;

(b) flowers, wreaths and other ornamental objects brought by persons resident outside the Community, attending a funeral or coming to decorate graves on the territory of the Community provided these importations do not reflect, by either their nature or their quantity, any commercial intent.

**TITLE XIII**

**GENERAL AND FINAL PROVISIONS**

**Article 91**

Where this Directive provides that the granting of an exemption shall be subject to the fulfilment of certain conditions, the person concerned shall, to the satisfaction of the competent authorities, furnish proof that those conditions have been met.

**Article 92**

1. The exchange value in national currency of the euro to be taken into consideration for the purposes of this Directive shall be fixed once a year. The rates to be applied shall be those obtaining on the first working day in October and shall take effect on 1 January the following year.

2. Member States may round off the amounts in national currency arrived at by converting the amounts in euro.

3. Member States may continue to apply the amounts of the exemptions in force at the time of the annual adjustment provided for in paragraph 1, if conversion of the amounts of the exemptions expressed in euro leads, before the rounding-off provided for in paragraph 2, to an alteration of less than 5 % in the exemption expressed in national currency or to a reduction in that exemption.
Article 93
This Directive shall not prevent Member States from continuing to grant:

(a) the privileges and immunities granted by them under cultural, scientific or technical cooperation agreements concluded between Member States and third countries;

(b) the special exemptions justified by the nature of frontier traffic which are granted by them under frontier agreements concluded between Member States and third countries;

(c) exemptions in the context of agreements entered into on the basis of reciprocity with third countries that are Contracting Parties to the Convention on International Civil Aviation, signed at Chicago on 7 December 1944, for the purpose of implementing Recommended Practices 4.42 and 4.44 in Annex 9 to the Convention.

Article 94
Until the establishment of Community exemptions upon importation, Member States may retain the exemptions granted to:

(a) merchant-navy seamen;

(b) workers returning to their country of origin after having resided for at least six months outside the Community on account of their occupation.

Article 95
Member States shall inform the Commission of the measures which they adopt to give effect to this Directive, indicating, where the case arises, those measures which they adopt by simple reference to identical provisions of Regulation (EEC) No 918/83.

Article 96
Directive 83/181/EEC, as amended by the Directives listed in Annex II, Part A, is repealed, without prejudice to the obligations of the Member States relating to the time limits for transposition into national law of the Directives set out in Annex II, Part B.

References to the repealed Directive shall be construed as references to this Directive and shall be read in accordance with the correlation table in Annex III.

Article 97
This Directive shall enter into force on the 20th day following its publication in the Official Journal of the European Union.

Article 98
This Directive is addressed to the Member States.

Done at Luxembourg, 19 October 2009.

For the Council
The President
E. ERLANDSSON
## ANNEX I

### VISUAL AND AUDITORY MATERIALS OF AN EDUCATIONAL, SCIENTIFIC OR CULTURAL CHARACTER

<table>
<thead>
<tr>
<th>CN code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>3704 00</td>
<td>Photographic plates, film, paper, paperboard and textiles, exposed but not developed:</td>
</tr>
<tr>
<td>ex 3704 00 10</td>
<td>- Plates and film:</td>
</tr>
<tr>
<td></td>
<td>— Cinematograph film, positives, of an educational, scientific or cultural character</td>
</tr>
<tr>
<td>ex 3705</td>
<td>Photographic plates and film, exposed and developed, other than cinematograph film:</td>
</tr>
<tr>
<td></td>
<td>— Of an educational, scientific or cultural character</td>
</tr>
<tr>
<td>3706</td>
<td>Cinematograph film, exposed and developed, whether or not incorporating sound track or consisting only of sound track:</td>
</tr>
<tr>
<td>3706 10</td>
<td>- Of a width of 35 mm or more:</td>
</tr>
<tr>
<td></td>
<td>-- Other:</td>
</tr>
<tr>
<td>ex 3706 10 99</td>
<td>--- Other positives:</td>
</tr>
<tr>
<td></td>
<td>— Newsreels (with or without sound track) depicting events of current news value at the time of importation, and imported up to a limit of two copies of each subject for copying purposes</td>
</tr>
<tr>
<td></td>
<td>— Archival film material (with or without sound track) intended for use in connection with newsreel films</td>
</tr>
<tr>
<td></td>
<td>— Recreational films particularly suited for children and young people</td>
</tr>
<tr>
<td></td>
<td>— Other films of educational, scientific or cultural character</td>
</tr>
<tr>
<td>3706 90</td>
<td>- Other:</td>
</tr>
<tr>
<td></td>
<td>-- Other:</td>
</tr>
<tr>
<td>ex 3706 90 51</td>
<td>--- Other positives:</td>
</tr>
<tr>
<td></td>
<td>— Newsreels (with or without sound track) depicting events of current news value at the time of importation, and imported up to a limit of two copies of each subject for copying purposes</td>
</tr>
<tr>
<td>ex 3706 90 91</td>
<td>— Archival film material (with or without sound track) intended for use in connection with newsreel films</td>
</tr>
<tr>
<td>ex 3706 90 99</td>
<td>— Recreational films particularly suited for children and young people</td>
</tr>
<tr>
<td></td>
<td>— Other films of educational, scientific or cultural character</td>
</tr>
<tr>
<td>4911</td>
<td>Other printed matter, including printed pictures and photographs:</td>
</tr>
<tr>
<td></td>
<td>-- Other:</td>
</tr>
<tr>
<td>4911 99</td>
<td>-- Other:</td>
</tr>
<tr>
<td>ex 4911 99 00</td>
<td>--- Other:</td>
</tr>
<tr>
<td></td>
<td>— Microcards or other information storage media required in computerised information and documentation services of an educational, scientific or cultural character</td>
</tr>
<tr>
<td></td>
<td>— Wall charts designed solely for demonstration and education</td>
</tr>
<tr>
<td>CN code</td>
<td>Description</td>
</tr>
<tr>
<td>----------</td>
<td>-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>ex 8523</td>
<td>Records, tapes and other recorded media for sound or other similarly recorded phenomena including matrices and masters for the production of records, but excluding products of Chapter 37:</td>
</tr>
<tr>
<td></td>
<td>— Of an educational, scientific or cultural character</td>
</tr>
<tr>
<td>ex 9023 00</td>
<td>Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for others uses:</td>
</tr>
<tr>
<td></td>
<td>— Patterns, models and wall charts of an educational, scientific or cultural character, designed solely for demonstration and education</td>
</tr>
<tr>
<td></td>
<td>— Mock-ups or visualisations of abstract concepts such as molecular structures or mathematical formulae</td>
</tr>
<tr>
<td>Various</td>
<td>Holograms for laser projection</td>
</tr>
<tr>
<td></td>
<td>Multimedia kits</td>
</tr>
<tr>
<td></td>
<td>Materials for programmed instructions, including materials in kit form with the corresponding printed materials</td>
</tr>
</tbody>
</table>
ANNEX II

PART A

Repealed Directive with the list of its successive amendments
(referred to in Article 96)

(OJ L 105, 23.4.1983, p. 38)

(OJ L 183, 16.7.1985, p. 21)

(OJ L 151, 17.6.1988, p. 79)

(OJ L 92, 5.4.1989, p. 13)

only as regards Article 2(1) first indent
(0J L 376, 31.12.1991, p. 1)

1994 Act of Accession, Annex I, point XIII.B.4

PART B

List of time limits for transposition into national law
(referred to in Article 96)

<table>
<thead>
<tr>
<th>Directive</th>
<th>Time limit for transposition</th>
</tr>
</thead>
<tbody>
<tr>
<td>83/181/EEC</td>
<td>30 June 1984</td>
</tr>
<tr>
<td>85/346/EEC</td>
<td>1 October 1985</td>
</tr>
<tr>
<td>88/331/EEC</td>
<td>1 January 1989</td>
</tr>
<tr>
<td>89/219/EEC</td>
<td>1 July 1989</td>
</tr>
<tr>
<td>91/680/EEC</td>
<td>31 December 1992</td>
</tr>
</tbody>
</table>
## ANNEX III

### CORRELATION TABLE

<table>
<thead>
<tr>
<th>Directive 83/181/EEC</th>
<th>This Directive</th>
</tr>
</thead>
<tbody>
<tr>
<td>—</td>
<td>Title I</td>
</tr>
<tr>
<td>Article 1(1)</td>
<td>Article 1(1), first and second subparagraphs</td>
</tr>
<tr>
<td>Article 1(2) introductory sentence</td>
<td>Article 2(1) introductory sentence</td>
</tr>
<tr>
<td>Article 1(2)(a)</td>
<td>Article 2(1)(a)</td>
</tr>
<tr>
<td>Article 1(2)(b) first subparagraph</td>
<td>Article 2(1)(b)</td>
</tr>
<tr>
<td>Article 1(2)(b) second subparagraph, first and second indents</td>
<td>Article 2(1)(b)</td>
</tr>
<tr>
<td>Article 1(2)(b) third subparagraph</td>
<td>Article 2(1)(b)</td>
</tr>
<tr>
<td>Article 1(2)(b) fourth subparagraph</td>
<td>Article 2(2)</td>
</tr>
<tr>
<td>Article 1(2)(c), (d) and (e)</td>
<td>Article 2(1)(c), (d) and (e)</td>
</tr>
<tr>
<td>Title I</td>
<td>Title II</td>
</tr>
<tr>
<td>Chapter I</td>
<td>Chapter 1</td>
</tr>
<tr>
<td>Articles 2 to 5</td>
<td>Articles 3 to 6</td>
</tr>
<tr>
<td>Article 6 first and second paragraphs</td>
<td>Article 7(1) and (2)</td>
</tr>
<tr>
<td>Articles 7 to 10</td>
<td>Articles 8 to 11</td>
</tr>
<tr>
<td>Chapter II</td>
<td>Chapter 2</td>
</tr>
<tr>
<td>Article 11(1) and (2)</td>
<td>Article 12(1), first and second subparagraphs</td>
</tr>
<tr>
<td>Article 11(3)</td>
<td>Article 12(2)</td>
</tr>
<tr>
<td>Article 12, introductory sentence</td>
<td>Article 13, first subparagraph, introductory sentence</td>
</tr>
<tr>
<td>Article 12(a), first sentence</td>
<td>Article 13, first subparagraph, point (a)</td>
</tr>
<tr>
<td>Article 12(a), second sentence</td>
<td>Article 13, second subparagraph</td>
</tr>
<tr>
<td>Article 12(b)</td>
<td>Article 13, first subparagraph, point (b)</td>
</tr>
<tr>
<td>Article 13</td>
<td>Article 14</td>
</tr>
<tr>
<td>Article 14(1) introductory sentence</td>
<td>Article 15(1), first subparagraph, introductory sentence</td>
</tr>
<tr>
<td>Article 14(1) first indent, opening words</td>
<td>Article 15(1), first subparagraph, point (a)</td>
</tr>
<tr>
<td>Article 14(1) first indent, words in parentheses</td>
<td>Article 15(1), second subparagraph</td>
</tr>
<tr>
<td>Article 14(1), second indent</td>
<td>Article 15(1), first subparagraph, point (b)</td>
</tr>
<tr>
<td>Article 14(2)</td>
<td>Article 15(2)</td>
</tr>
<tr>
<td>Article 15</td>
<td>Article 16</td>
</tr>
<tr>
<td>Directive 83/181/EEC</td>
<td>This Directive</td>
</tr>
<tr>
<td>----------------------</td>
<td>----------------</td>
</tr>
<tr>
<td>Chapter III</td>
<td>Chapter 3</td>
</tr>
<tr>
<td>Articles 16 to 19</td>
<td>Articles 17 to 20</td>
</tr>
<tr>
<td>Title II</td>
<td>Title III</td>
</tr>
<tr>
<td>Articles 20 and 21</td>
<td>Articles 21 and 22</td>
</tr>
<tr>
<td>Title III</td>
<td>Title IV</td>
</tr>
<tr>
<td>Articles 22 and 23</td>
<td>Articles 23 and 24</td>
</tr>
<tr>
<td>Title IV</td>
<td>Title V</td>
</tr>
<tr>
<td>Article 24(1)</td>
<td>Article 25(1)</td>
</tr>
<tr>
<td>Article 24(2)</td>
<td>Article 25(2)</td>
</tr>
<tr>
<td>Article 24(2) introductory sentence</td>
<td>Article 25(2) introductory sentence</td>
</tr>
<tr>
<td>Article 24(2) first and second indents</td>
<td>Article 25(2)(a) and (b)</td>
</tr>
<tr>
<td>Article 25(1)</td>
<td>Article 26(1)</td>
</tr>
<tr>
<td>Article 25(2)</td>
<td>—</td>
</tr>
<tr>
<td>Article 25(3)</td>
<td>Article 26(2)</td>
</tr>
<tr>
<td>Articles 26, 27 and 28</td>
<td>Articles 27, 28 and 29</td>
</tr>
<tr>
<td>Title V</td>
<td>Title VI</td>
</tr>
<tr>
<td>Chapter I</td>
<td>Chapter 1</td>
</tr>
<tr>
<td>Article 29(1)</td>
<td>Article 30(1), first subparagraph</td>
</tr>
<tr>
<td>Article 29(2)</td>
<td>Article 30(2)</td>
</tr>
<tr>
<td>Article 29(3)</td>
<td>Article 30(1), second subparagraph</td>
</tr>
<tr>
<td>Articles 30, 31 and 32</td>
<td>Articles 31, 32 and 33</td>
</tr>
<tr>
<td>Chapter II</td>
<td>Chapter 2</td>
</tr>
<tr>
<td>Article 33</td>
<td>Article 34</td>
</tr>
<tr>
<td>Article 34(1) and (2)</td>
<td>Article 35(1), first and second subparagraphs</td>
</tr>
<tr>
<td>Article 34(3)</td>
<td>Article 35(2)</td>
</tr>
<tr>
<td>Title VI</td>
<td>Title VII</td>
</tr>
<tr>
<td>Chapter I</td>
<td>Chapter 1</td>
</tr>
<tr>
<td>Article 35(1) introductory sentence</td>
<td>Article 36(1) introductory sentence</td>
</tr>
<tr>
<td>Article 35(1)(a)</td>
<td>Article 36(1)(a)</td>
</tr>
<tr>
<td>Article 35(1)(b) introductory sentence</td>
<td>Article 36(1)(b)</td>
</tr>
<tr>
<td>Article 35(1)(b) first indent</td>
<td>—</td>
</tr>
<tr>
<td>Directive 83/181/EEC</td>
<td>This Directive</td>
</tr>
<tr>
<td>--------------------------------------------------------</td>
<td>-------------------------------------</td>
</tr>
<tr>
<td>Article 35(1)(b) second indent</td>
<td>Article 36(1)(b)</td>
</tr>
<tr>
<td>Article 35(2) introductory sentence</td>
<td>Article 36(2), introductory sentence</td>
</tr>
<tr>
<td>Article 35(2) first and second indents</td>
<td>Article 36(2)(a) and (b)</td>
</tr>
<tr>
<td>Chapter II</td>
<td>Chapter 2</td>
</tr>
<tr>
<td>Article 36(1)</td>
<td>Article 37(1)</td>
</tr>
<tr>
<td>Article 36(2) introductory sentence</td>
<td>Article 37(2) introductory sentence</td>
</tr>
<tr>
<td>Article 36(2) first, second and third indents</td>
<td>Article 37(2)(a), (b) and (c)</td>
</tr>
<tr>
<td>Articles 37 and 38</td>
<td>Articles 38 and 39</td>
</tr>
<tr>
<td>Chapter Ia</td>
<td>Chapter 3</td>
</tr>
<tr>
<td>Article 38a</td>
<td>Article 40</td>
</tr>
<tr>
<td>Chapter III</td>
<td>Chapter 4</td>
</tr>
<tr>
<td>Article 39</td>
<td>Article 41</td>
</tr>
<tr>
<td>Title VII</td>
<td>Title VIII</td>
</tr>
<tr>
<td>—</td>
<td></td>
</tr>
<tr>
<td>Article 40</td>
<td>Article 42</td>
</tr>
<tr>
<td>Chapter I</td>
<td>Chapter 2</td>
</tr>
<tr>
<td>Articles 41 to 45</td>
<td>Articles 43 to 47</td>
</tr>
<tr>
<td>Chapter II</td>
<td>Chapter 3</td>
</tr>
<tr>
<td>Articles 46, 47 and 48</td>
<td>Articles 48, 49 and 50</td>
</tr>
<tr>
<td>Chapter III</td>
<td>Chapter 4</td>
</tr>
<tr>
<td>Article 49(1) and (2)</td>
<td>Article 51, first and second paragraphs</td>
</tr>
<tr>
<td>Articles 50 to 55</td>
<td>Articles 52 to 57</td>
</tr>
<tr>
<td>Title VIII</td>
<td>Title IX</td>
</tr>
<tr>
<td>Chapter I</td>
<td>Chapter 1</td>
</tr>
<tr>
<td>Article 56</td>
<td>Article 58</td>
</tr>
<tr>
<td>Chapter II</td>
<td>Chapter 2</td>
</tr>
<tr>
<td>Articles 57 and 58</td>
<td>Articles 59 and 60</td>
</tr>
<tr>
<td>Article 59, introductory sentence</td>
<td>Article 61, introductory sentence</td>
</tr>
<tr>
<td>Article 59, first, second and third indents</td>
<td>Article 61(a), (b) and (c)</td>
</tr>
<tr>
<td>Chapter III</td>
<td>Chapter 3</td>
</tr>
<tr>
<td>Directive 83/181/EEC</td>
<td>This Directive</td>
</tr>
<tr>
<td>----------------------</td>
<td>----------------</td>
</tr>
<tr>
<td>Article 60 first paragraph, introductory sentence</td>
<td>Article 62(1), introductory sentence</td>
</tr>
<tr>
<td>Article 60, first paragraph, point (a)</td>
<td>Article 62(1)(a)</td>
</tr>
<tr>
<td>Article 60, first paragraph, point (b), first sentence</td>
<td>Article 62(1)(b)</td>
</tr>
<tr>
<td>Article 60, first paragraph, point (b), second sentence</td>
<td>Article 62(2)</td>
</tr>
<tr>
<td>Article 60, second paragraph</td>
<td>Article 62(3)</td>
</tr>
<tr>
<td>Title IX</td>
<td>Title X</td>
</tr>
<tr>
<td>Chapter I</td>
<td>Chapter 1</td>
</tr>
<tr>
<td>Article 61</td>
<td>Article 63</td>
</tr>
<tr>
<td>Chapter II</td>
<td>Chapter 2</td>
</tr>
<tr>
<td>Article 62, introductory sentence</td>
<td>Article 64, introductory sentence</td>
</tr>
<tr>
<td>Article 62(a)</td>
<td>Article 64(a)</td>
</tr>
<tr>
<td>Article 62(b)</td>
<td>—</td>
</tr>
<tr>
<td>Article 62(c)</td>
<td>Article 64(b)</td>
</tr>
<tr>
<td>Article 63, first paragraph, introductory sentence</td>
<td>Article 65(1), introductory sentence</td>
</tr>
<tr>
<td>Article 63, first paragraph, point (a)</td>
<td>Article 65(1)(a)</td>
</tr>
<tr>
<td>Article 63, first paragraph, point (b), first sentence</td>
<td>Article 65(1)(b)</td>
</tr>
<tr>
<td>Article 63, first paragraph, point (b), second sentence</td>
<td>Article 65(2)</td>
</tr>
<tr>
<td>Article 63, first paragraph, point (c)</td>
<td>Article 65(1)(c)</td>
</tr>
<tr>
<td>Article 63, second paragraph</td>
<td>—</td>
</tr>
<tr>
<td>Article 64</td>
<td>Article 66</td>
</tr>
<tr>
<td>Chapter III</td>
<td>Chapter 3</td>
</tr>
<tr>
<td>Article 65(1)</td>
<td>Article 67(1)</td>
</tr>
<tr>
<td>Article 65(2), introductory sentence</td>
<td>Article 67(2), first subparagraph, introductory sentence</td>
</tr>
<tr>
<td>Article 65(2)(a) to (e)</td>
<td>Article 67(2) first subparagraph, points (a) to (e)</td>
</tr>
<tr>
<td>Article 65(2), final sentence</td>
<td>Article 67(2), second subparagraph</td>
</tr>
<tr>
<td>Articles 66 to 69</td>
<td>Articles 68 to 71</td>
</tr>
<tr>
<td>Title X</td>
<td>Title XI</td>
</tr>
<tr>
<td>Articles 70 to 73</td>
<td>Articles 72 to 75</td>
</tr>
<tr>
<td>Article 74(1) introductory sentence</td>
<td>Article 76(1) introductory sentence</td>
</tr>
<tr>
<td>Article 74(1), first, second and third indents</td>
<td>Article 76(1)(a), (b) and (c)</td>
</tr>
<tr>
<td>Directive 83/181/EEC</td>
<td>This Directive</td>
</tr>
<tr>
<td>----------------------</td>
<td>----------------</td>
</tr>
<tr>
<td>Article 74(2)</td>
<td>Article 76(2)</td>
</tr>
<tr>
<td>Articles 75 and 76</td>
<td>Articles 77 and 78</td>
</tr>
<tr>
<td>Title XI</td>
<td>Title XII</td>
</tr>
<tr>
<td>Chapter I</td>
<td>Chapter 1</td>
</tr>
<tr>
<td>Article 77</td>
<td>Article 79</td>
</tr>
<tr>
<td>Chapter II</td>
<td>Chapter 2</td>
</tr>
<tr>
<td>Article 78</td>
<td>Article 80</td>
</tr>
<tr>
<td>Chapter III</td>
<td>Chapter 3</td>
</tr>
<tr>
<td>Article 79(a) to (q)</td>
<td>Article 81(1)(a) to (q)</td>
</tr>
<tr>
<td>Article 79(t), first sentence</td>
<td>Article 81(1)(t)</td>
</tr>
<tr>
<td>Article 79(t), second sentence</td>
<td>Article 81(2)</td>
</tr>
<tr>
<td>Article 79(s)</td>
<td>Article 81(1)(s)</td>
</tr>
<tr>
<td>Chapter IV</td>
<td>Chapter 4</td>
</tr>
<tr>
<td>Article 80</td>
<td>Article 82</td>
</tr>
<tr>
<td>Chapter V</td>
<td>Chapter 5</td>
</tr>
<tr>
<td>Article 81</td>
<td>Article 83</td>
</tr>
<tr>
<td>Chapter VI</td>
<td>Chapter 6</td>
</tr>
<tr>
<td>Article 82(1) introductory sentence</td>
<td>Article 84(1) introductory sentence</td>
</tr>
<tr>
<td>Article 82(1)(a) first and second indents and second subparagraph</td>
<td>Article 84(1)(a)(i) and (ii)</td>
</tr>
<tr>
<td>Article 82(1)(b)</td>
<td>Article 84(1)(b)</td>
</tr>
<tr>
<td>Article 82(2) introductory sentence</td>
<td>Article 84(2), first subparagraph, introductory sentence</td>
</tr>
<tr>
<td>Article 82(2)(a) first subparagraph, first and second indents and second subparagraph</td>
<td>Article 84(2), first subparagraph, point (a)</td>
</tr>
<tr>
<td>Article 82(2)(b)</td>
<td>Article 84(2), first subparagraph, point (b)</td>
</tr>
<tr>
<td>Article 82(2)(c) introductory sentence</td>
<td>Article 84(2), first subparagraph, point (c) introductory sentence</td>
</tr>
<tr>
<td>Article 82(2)(c) first indent, first subparagraph</td>
<td>Article 84(2), first subparagraph, point (c)(i)</td>
</tr>
<tr>
<td>Article 82(2)(c) first indent, second subparagraph</td>
<td>Article 84(2), second subparagraph</td>
</tr>
<tr>
<td>Article 82(2)(c), second indent</td>
<td>Article 84(2), first subparagraph, point (c)(ii)</td>
</tr>
<tr>
<td>Article 82(2)(d)</td>
<td>Article 84(2), first subparagraph, point (d)</td>
</tr>
<tr>
<td>Article 83 first paragraph introductory sentence</td>
<td>Article 85 introductory sentence</td>
</tr>
<tr>
<td>Directive 83/181/EEC</td>
<td>This Directive</td>
</tr>
<tr>
<td>----------------------</td>
<td>----------------</td>
</tr>
<tr>
<td>Article 83(a)</td>
<td>Article 85(a)</td>
</tr>
<tr>
<td>Article 83(b)</td>
<td>—</td>
</tr>
<tr>
<td>Article 83(c)</td>
<td>Article 85(b)</td>
</tr>
<tr>
<td>Article 83 second subparagraph</td>
<td>—</td>
</tr>
<tr>
<td>Article 84</td>
<td>Article 86</td>
</tr>
<tr>
<td>Article 85 first and second paragraphs</td>
<td>Article 87(1) and (2)</td>
</tr>
<tr>
<td>Article 86</td>
<td>Article 88</td>
</tr>
<tr>
<td>Chapter VII</td>
<td>Chapter 7</td>
</tr>
<tr>
<td>Article 87</td>
<td>Article 89</td>
</tr>
<tr>
<td>Chapter VIII</td>
<td>Chapter 8</td>
</tr>
<tr>
<td>Article 88</td>
<td>Article 90</td>
</tr>
<tr>
<td>Title XII</td>
<td>Title XIII</td>
</tr>
<tr>
<td>Articles 89, 90 and 91</td>
<td>Articles 91, 92 and 93</td>
</tr>
<tr>
<td>Article 92</td>
<td>Article 94</td>
</tr>
<tr>
<td>Article 93(1)</td>
<td>—</td>
</tr>
<tr>
<td>Article 93(2)</td>
<td>Article 95</td>
</tr>
<tr>
<td>—</td>
<td>Article 96</td>
</tr>
<tr>
<td>—</td>
<td>Article 97</td>
</tr>
<tr>
<td>Article 94</td>
<td>Article 98</td>
</tr>
<tr>
<td>Annex</td>
<td>Annex I</td>
</tr>
<tr>
<td>—</td>
<td>Annex II</td>
</tr>
<tr>
<td>—</td>
<td>Annex III</td>
</tr>
</tbody>
</table>
RECOMMENDATIONS

COMMISSION

COMMISSION RECOMMENDATION

of 29 October 2009

on the use of the International Standard Classification of Occupations (ISCO-08)

(Text with EEA relevance)

(2009/824/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community, and in particular Article 211 thereof,

Whereas:

(1) The International Labour Organisation has revised the previous version of the International Standard Classification of Occupations used hitherto (ISCO-88) with the objective of making available a more effective classification, which can be used by countries in the next round of population censuses, as well as in national employment services and other client-oriented applications. In order to ensure comparability between data on occupations from the EU Member States and the rest of the world it is important to adopt this revised classification (ISCO-08) in the main European Statistical System surveys collecting data on occupations before the next round of population census that will take place in 2011.

(2) ISCO-08 classification is more detailed than the European version of ISCO-88 (ISCO-88 (COM)) in specific occupations in which a high share of women work.

(3) Data on occupations is utilised for calculating the indicators on gender segregation used in the follow up of the European Employment strategy (Guideline 18: Promote a lifecycle approach to work and Guideline 22: Ensure employment-friendly labour cost developments and wage-setting mechanisms) (1). Therefore, it is essential to have a standard classification allowing the production of comparable data on occupations.

(4) Data on occupations has also been used for measuring progress on gender balance in decision-making positions by looking at women's and men's share among ISCO-88 (COM) managerial occupations.

(5) In the framework of the Council Resolution of 15 November 2007 on the new skills for new jobs (2), occupation will become important in the assessment of skills needs and gaps in the European labour market and a harmonised methodology on occupations will be essential.

(6) ISCO-08 classification places more emphasis to occupations related to information and communication technologies,

HEREBY RECOMMENDS:

1. Member States should develop, produce and disseminate statistics broken down by occupations using the International Standard Classification of Occupations of 2008 (ISCO-08) as set out in the Annex or a national classification derived from ISCO-08.


3. Member States should use ISCO-08 from 2011 as reference year in all statistical domains providing statistics broken down by occupations.

Done at Brussels, 29 October 2009.

For the Commission

Joaquín ALMUNIA

Member of the Commission


ANNEX

ISCO-08 CLASSIFICATION

1 Managers

11 Chief executives, senior officials and legislators

111 Legislators and senior officials

1111 Legislators

1112 Senior government officials

1113 Traditional chiefs and heads of village

1114 Senior officials of special-interest organisations

112 Managing directors and chief executives

1120 Managing directors and chief executives

12 Administrative and commercial managers

121 Business services and administration managers

1211 Finance managers

1212 Human resource managers

1213 Policy and planning managers

1219 Business services and administration managers not elsewhere classified

122 Sales, marketing and development managers

1221 Sales and marketing managers

1222 Advertising and public relations managers

1223 Research and development managers

13 Production and specialised services managers

131 Production managers in agriculture, forestry and fisheries

1311 Agricultural and forestry production managers

1312 Aquaculture and fisheries production managers

132 Manufacturing, mining, construction, and distribution managers

1321 Manufacturing managers

1322 Mining managers

1323 Construction managers

1324 Supply, distribution and related managers

133 Information and communications technology service managers

1330 Information and communications technology service managers

134 Professional services managers

1341 Child care services managers

1342 Health services managers

1343 Aged care services managers

1344 Social welfare managers

1345 Education managers

1346 Financial and insurance services branch managers

1349 Professional services managers not elsewhere classified
14 Hospitality, retail and other services managers
   141 Hotel and restaurant managers
      1411 Hotel managers
      1412 Restaurant managers
   142 Retail and wholesale trade managers
      1420 Retail and wholesale trade managers
   143 Other services managers
      1431 Sports, recreation and cultural centre managers
      1439 Services managers not elsewhere classified

2 Professionals

21 Science and engineering professionals
   211 Physical and earth science professionals
      2111 Physicists and astronomers
      2112 Meteorologists
      2113 Chemists
      2114 Geologists and geophysicists
   212 Mathematicians, actuaries and statisticians
      2120 Mathematicians, actuaries and statisticians
   213 Life science professionals
      2131 Biologists, botanists, zoologists and related professionals
      2132 Farming, forestry and fisheries advisers
      2133 Environmental protection professionals
   214 Engineering professionals (excluding electrotechnology)
      2141 Industrial and production engineers
      2142 Civil engineers
      2143 Environmental engineers
      2144 Mechanical engineers
      2145 Chemical engineers
      2146 Mining engineers, metallurgists and related professionals
      2149 Engineering professionals not elsewhere classified
   215 Electrotechnology engineers
      2151 Electrical engineers
      2152 Electronics engineers
      2153 Telecommunications engineers
   216 Architects, planners, surveyors and designers
      2161 Building architects
      2162 Landscape architects
      2163 Product and garment designers
      2164 Town and traffic planners
      2165 Cartographers and surveyors
      2166 Graphic and multimedia designers
22 Health professionals
   221 Medical doctors
      2211 Generalist medical practitioners
      2212 Specialist medical practitioners
   222 Nursing and midwifery professionals
      2221 Nursing professionals
      2222 Midwifery professionals
   223 Traditional and complementary medicine professionals
      2230 Traditional and complementary medicine professionals
   224 Paramedical practitioners
      2240 Paramedical practitioners
   225 Veterinarians
      2250 Veterinarians
   226 Other health professionals
      2261 Dentists
      2262 Pharmacists
      2263 Environmental and occupational health and hygiene professionals
      2264 Physiotherapists
      2265 Dieticians and nutritionists
      2266 Audiologists and speech therapists
      2267 Optometrists and ophthalmic opticians
      2269 Health professionals not elsewhere classified

23 Teaching professionals
   231 University and higher education teachers
      2310 University and higher education teachers
   232 Vocational education teachers
      2320 Vocational education teachers
   233 Secondary education teachers
      2330 Secondary education teachers
   234 Primary school and early childhood teachers
      2341 Primary school teachers
      2342 Early childhood educators
   235 Other teaching professionals
      2351 Education methods specialists
      2352 Special needs teachers
      2353 Other language teachers
      2354 Other music teachers
      2355 Other arts teachers
      2356 Information technology trainers
      2359 Teaching professionals not elsewhere classified
24 Business and administration professionals
   241 Finance professionals
      2411 Accountants
      2412 Financial and investment advisers
      2413 Financial analysts
   242 Administration professionals
      2421 Management and organisation analysts
      2422 Policy administration professionals
      2423 Personnel and careers professionals
      2424 Training and staff development professionals
   243 Sales, marketing and public relations professionals
      2431 Advertising and marketing professionals
      2432 Public relations professionals
      2433 Technical and medical sales professionals (excluding ICT)
      2434 Information and communications technology sales professionals

25 Information and communications technology professionals
   251 Software and applications developers and analysts
      2511 Systems analysts
      2512 Software developers
      2513 Web and multimedia developers
      2514 Applications programmers
      2519 Software and applications developers and analysts not elsewhere classified
   252 Database and network professionals
      2521 Database designers and administrators
      2522 Systems administrators
      2523 Computer network professionals
      2529 Database and network professionals not elsewhere classified

26 Legal, social and cultural professionals
   261 Legal professionals
      2611 Lawyers
      2612 Judges
      2619 Legal professionals not elsewhere classified
   262 Librarians, archivists and curators
      2621 Archivists and curators
      2622 Librarians and related information professionals
   263 Social and religious professionals
      2631 Economists
      2632 Sociologists, anthropologists and related professionals
      2633 Philosophers, historians and political scientists
      2634 Psychologists
      2635 Social work and counselling professionals
      2636 Religious professionals
Authors, journalists and linguists
   Authors and related writers
   Journalists
   Translators, interpreters and other linguists

Creative and performing artists
   Visual artists
   Musicians, singers and composers
   Dancers and choreographers
   Film, stage and related directors and producers
   Actors
   Announcers on radio, television and other media
   Creative and performing artists not elsewhere classified

Technicians and associate professionals
Science and engineering associate professionals
   Physical and engineering science technicians
      Chemical and physical science technicians
      Civil engineering technicians
      Electrical engineering technicians
      Electronics engineering technicians
      Mechanical engineering technicians
      Chemical engineering technicians
      Mining and metallurgical technicians
      Draughtspersons
   Physical and engineering science technicians not elsewhere classified

Mining, manufacturing and construction supervisors
   Mining supervisors
   Manufacturing supervisors
   Construction supervisors

Process control technicians
   Power production plant operators
   Incinerator and water treatment plant operators
   Chemical processing plant controllers
   Petroleum and natural gas refining plant operators
   Metal production process controllers
   Process control technicians not elsewhere classified

Life science technicians and related associate professionals
   Life science technicians (excluding medical)
   Agricultural technicians
   Forestry technicians
315 Ship and aircraft controllers and technicians
   3151 Ships' engineers
   3152 Ships' deck officers and pilots
   3153 Aircraft pilots and related associate professionals
   3154 Air traffic controllers
   3155 Air traffic safety electronics technicians

32 Health associate professionals
   321 Medical and pharmaceutical technicians
      3211 Medical imaging and therapeutic equipment technicians
      3212 Medical and pathology laboratory technicians
      3213 Pharmaceutical technicians and assistants
      3214 Medical and dental prosthetic technicians
   322 Nursing and midwifery associate professionals
      3221 Nursing associate professionals
      3222 Midwifery associate professionals
   323 Traditional and complementary medicine associate professionals
      3230 Traditional and complementary medicine associate professionals
   324 Veterinary technicians and assistants
      3240 Veterinary technicians and assistants
   325 Other health associate professionals
      3251 Dental assistants and therapists
      3252 Medical records and health information technicians
      3253 Community health workers
      3254 Dispensing opticians
      3255 Physiotherapy technicians and assistants
      3256 Medical assistants
      3257 Environmental and occupational health inspectors and associates
      3258 Ambulance workers
      3259 Health associate professionals not elsewhere classified

33 Business and administration associate professionals
   331 Financial and mathematical associate professionals
      3311 Securities and finance dealers and brokers
      3312 Credit and loans officers
      3313 Accounting associate professionals
      3314 Statistical, mathematical and related associate professionals
      3315 Valuers and loss assessors
   332 Sales and purchasing agents and brokers
      3321 Insurance representatives
      3322 Commercial sales representatives
      3323 Buyers
      3324 Trade brokers
333 Business services agents
   3331 Clearing and forwarding agents
   3332 Conference and event planners
   3333 Employment agents and contractors
   3334 Real estate agents and property managers
   3339 Business services agents not elsewhere classified

334 Administrative and specialised secretaries
   3341 Office supervisors
   3342 Legal secretaries
   3343 Administrative and executive secretaries
   3344 Medical secretaries

335 Regulatory government associate professionals
   3351 Customs and border inspectors
   3352 Government tax and excise officials
   3353 Government social benefits officials
   3354 Government licensing officials
   3355 Police inspectors and detectives
   3359 Regulatory government associate professionals not elsewhere classified

34 Legal, social, cultural and related associate professionals
   341 Legal, social and religious associate professionals
      3411 Legal and related associate professionals
      3412 Social work associate professionals
      3413 Religious associate professionals

342 Sports and fitness workers
   3421 Athletes and sports players
   3422 Sports coaches, instructors and officials
   3423 Fitness and recreation instructors and program leaders

343 Artistic, cultural and culinary associate professionals
   3431 Photographers
   3432 Interior designers and decorators
   3433 Gallery, museum and library technicians
   3434 Chefs
   3435 Other artistic and cultural associate professionals

35 Information and communications technicians
   351 Information and communications technology operations and user support technicians
      3511 Information and communications technology operations technicians
      3512 Information and communications technology user support technicians
      3513 Computer network and systems technicians
      3514 Web technicians
352 Telecommunications and broadcasting technicians
   3521 Broadcasting and audiovisual technicians
   3522 Telecommunications engineering technicians

4 Clerical support workers
41 General and keyboard clerks
   411 General office clerks
      4110 General office clerks
   412 Secretaries (general)
      4120 Secretaries (general)
   413 Keyboard operators
      4131 Typists and word processing operators
      4132 Data entry clerks

42 Customer services clerks
421 Tellers, money collectors and related clerks
   4211 Bank tellers and related clerks
   4212 Bookmakers, croupiers and related gaming workers
   4213 Pawnbrokers and money-lenders
   4214 Debt-collectors and related workers
422 Client information workers
   4221 Travel consultants and clerks
   4222 Contact centre information clerks
   4223 Telephone switchboard operators
   4224 Hotel receptionists
   4225 Enquiry clerks
   4226 Receptionists (general)
   4227 Survey and market research interviewers
   4229 Client information workers not elsewhere classified

43 Numerical and material recording clerks
431 Numerical clerks
   4311 Accounting and bookkeeping clerks
   4312 Statistical, finance and insurance clerks
   4313 Payroll clerks
432 Material-recording and transport clerks
   4321 Stock clerks
   4322 Production clerks
   4323 Transport clerks

44 Other clerical support workers
441 Other clerical support workers
   4411 Library clerks
   4412 Mail carriers and sorting clerks
   4413 Coding, proof-reading and related clerks
   4414 Scribes and related workers
4415 Filing and copying clerks
4416 Personnel clerks
4419 Clerical support workers not elsewhere classified

5 Service and sales workers

51 Personal service workers
511 Travel attendants, conductors and guides
5111 Travel attendants and travel stewards
5112 Transport conductors
5113 Travel guides
512 Cooks
5120 Cooks
513 Waiters and bartenders
5131 Waiters
5132 Bartenders
514 Hairdressers, beauticians and related workers
5141 Hairdressers
5142 Beauticians and related workers
515 Building and housekeeping supervisors
5151 Cleaning and housekeeping supervisors in offices, hotels and other establishments
5152 Domestic housekeepers
5153 Building caretakers
516 Other personal services workers
5161 Astrologers, fortune-tellers and related workers
5162 Companions and valets
5163 Undertakers and embalmers
5164 Pet groomers and animal care workers
5165 Driving instructors
5169 Personal services workers not elsewhere classified

52 Sales workers
521 Street and market salespersons
5211 Stall and market salespersons
5212 Street food salespersons
522 Shop salespersons
5221 Shop keepers
5222 Shop supervisors
5223 Shop sales assistants
523 Cashiers and ticket clerks
5230 Cashiers and ticket clerks
524 Other sales workers
5241 Fashion and other models
5242 Sales demonstrators
5243 Door to door salespersons
5244 Contact centre salespersons
5245 Service station attendants
5246 Food service counter attendants
5249 Sales workers not elsewhere classified

53 Personal care workers
531 Child care workers and teachers’ aides
  5311 Child care workers
  5312 Teachers’ aides
532 Personal care workers in health services
  5321 Health care assistants
  5322 Home-based personal care workers
  5329 Personal care workers in health services not elsewhere classified

54 Protective services workers
541 Protective services workers
  5411 Fire-fighters
  5412 Police officers
  5413 Prison guards
  5414 Security guards
  5419 Protective services workers not elsewhere classified

6 Skilled agricultural, forestry and fishery workers
61 Market-oriented skilled agricultural workers
  611 Market gardeners and crop growers
    6111 Field crop and vegetable growers
    6112 Tree and shrub crop growers
    6113 Gardeners, horticultural and nursery growers
    6114 Mixed crop growers
  612 Animal producers
    6121 Livestock and dairy producers
    6122 Poultry producers
    6123 Apiarists and sericulturists
    6129 Animal producers not elsewhere classified
  613 Mixed crop and animal producers
    6130 Mixed crop and animal producers

62 Market-oriented skilled forestry, fishery and hunting workers
621 Forestry and related workers
  6210 Forestry and related workers
622 Fishery workers, hunters and trappers
  6221 Aquaculture workers
  6222 Inland and coastal waters fishery workers
  6223 Deep-sea fishery workers
  6224 Hunters and trappers
63 Subsistence farmers, fishers, hunters and gatherers
   631 Subsistence crop farmers
      6310 Subsistence crop farmers
   632 Subsistence livestock farmers
      6320 Subsistence livestock farmers
   633 Subsistence mixed crop and livestock farmers
      6330 Subsistence mixed crop and livestock farmers
   634 Subsistence fishers, hunters, trappers and gatherers
      6340 Subsistence fishers, hunters, trappers and gatherers

7 Craft and related trades workers
   71 Building and related trades workers, excluding electricians
      711 Building frame and related trades workers
         7111 House builders
         7112 Bricklayers and related workers
         7113 Stonemasons, stone cutters, splitters and carvers
         7114 Concrete placers, concrete finishers and related workers
         7115 Carpenters and joiners
         7119 Building frame and related trades workers not elsewhere classified
      712 Building finishers and related trades workers
         7121 Roofers
         7122 Floor layers and tile setters
         7123 Plasterers
         7124 Insulation workers
         7125 Glaziers
         7126 Plumbers and pipe fitters
         7127 Air conditioning and refrigeration mechanics
      713 Painters, building structure cleaners and related trades workers
         7131 Painters and related workers
         7132 Spray painters and varnishers
         7133 Building structure cleaners

72 Metal, machinery and related trades workers
   721 Sheet and structural metal workers, moulders and welders, and related workers
      7211 Metal moulders and coremakrs
      7212 Welders and flamecutters
      7213 Sheet-metal workers
      7214 Structural-metal preparers and erectors
      7215 Riggers and cable splicers
   722 Blacksmiths, toolmakers and related trades workers
      7221 Blacksmiths, hammersmiths and forging press workers
      7222 Toolmakers and related workers
      7223 Metal working machine tool setters and operators
      7224 Metal polishers, wheel grinders and tool sharpeners
723 Machinery mechanics and repairers
  7231 Motor vehicle mechanics and repairers
  7232 Aircraft engine mechanics and repairers
  7233 Agricultural and industrial machinery mechanics and repairers
  7234 Bicycle and related repairers

73 Handicraft and printing workers
  731 Handicraft workers
    7311 Precision-instrument makers and repairers
    7312 Musical instrument makers and tuners
    7313 Jewellery and precious-metal workers
    7314 Potters and related workers
    7315 Glass makers, cutters, grinders and finishers
    7316 Sign writers, decorative painters, engravers and etchers
    7317 Handicraft workers in wood, basketry and related materials
    7318 Handicraft workers in textile, leather and related materials
    7319 Handicraft workers not elsewhere classified

732 Printing trades workers
  7321 Pre-press technicians
  7322 Printers
  7323 Print finishing and binding workers

74 Electrical and electronic trades workers
  741 Electrical equipment installers and repairers
    7411 Building and related electricians
    7412 Electrical mechanics and fitters
    7413 Electrical line installers and repairers
  742 Electronics and telecommunications installers and repairers
    7421 Electronics mechanics and servicers
    7422 Information and communications technology installers and servicers

75 Food processing, wood working, garment and other craft and related trades workers
  751 Food processing and related trades workers
    7511 Butchers, fishmongers and related food preparers
    7512 Bakers, pastry-cooks and confectionery makers
    7513 Dairy-products makers
    7514 Fruit, vegetable and related preservers
    7515 Food and beverage tasters and graders
    7516 Tobacco preparers and tobacco products makers
  752 Wood treaters, cabinet-makers and related trades workers
    7521 Wood treaters
    7522 Cabinet-makers and related workers
    7523 Woodworking-machine tool setters and operators
753 Garment and related trades workers
   7531 Tailors, dressmakers, furriers and hatters
   7532 Garment and related pattern-makers and cutters
   7533 Sewing, embroidery and related workers
   7534 Upholsterers and related workers
   7535 Pelt dressers, tanners and fellmongers
   7536 Shoemakers and related workers

754 Other craft and related workers
   7541 Underwater divers
   7542 Shotfirers and blasters
   7543 Product graders and testers (excluding foods and beverages)
   7544 Fumigators and other pest and weed controllers
   7549 Craft and related workers not elsewhere classified

8 Plant and machine operators and assemblers

81 Stationary plant and machine operators
   811 Mining and mineral processing plant operators
      8111 Miners and quarriers
      8112 Mineral and stone processing plant operators
      8113 Well drillers and borers and related workers
      8114 Cement, stone and other mineral products machine operators
   812 Metal processing and finishing plant operators
      8121 Metal processing plant operators
      8122 Metal finishing, plating and coating machine operators
   813 Chemical and photographic products plant and machine operators
      8131 Chemical products plant and machine operators
      8132 Photographic products machine operators
   814 Rubber, plastic and paper products machine operators
      8141 Rubber products machine operators
      8142 Plastic products machine operators
      8143 Paper products machine operators
   815 Textile, fur and leather products machine operators
      8151 Fibre preparing, spinning and winding machine operators
      8152 Weaving and knitting machine operators
      8153 Sewing machine operators
      8154 Bleaching, dyeing and fabric cleaning machine operators
      8155 Fur and leather preparing machine operators
      8156 Shoemaking and related machine operators
      8157 Laundry machine operators
      8159 Textile, fur and leather products machine operators not elsewhere classified

816 Food and related products machine operators
   8160 Food and related products machine operators
817 Wood processing and papermaking plant operators
   8171 Pulp and papermaking plant operators
   8172 Wood processing plant operators
818 Other stationary plant and machine operators
   8181 Glass and ceramics plant operators
   8182 Steam engine and boiler operators
   8183 Packing, bottling and labelling machine operators
   8189 Stationary plant and machine operators not elsewhere classified

82 Assemblers
   821 Assemblers
      8211 Mechanical machinery assemblers
      8212 Electrical and electronic equipment assemblers
      8219 Assemblers not elsewhere classified

83 Drivers and mobile plant operators
   831 Locomotive engine drivers and related workers
      8311 Locomotive engine drivers
      8312 Railway brake, signal and switch operators
   832 Car, van and motorcycle drivers
      8321 Motorcycle drivers
      8322 Car, taxi and van drivers
   833 Heavy truck and bus drivers
      8331 Bus and tram drivers
      8332 Heavy truck and lorry drivers
   834 Mobile plant operators
      8341 Mobile farm and forestry plant operators
      8342 Earthmoving and related plant operators
      8343 Crane, hoist and related plant operators
      8344 Lifting truck operators
   835 Ships’ deck crews and related workers
      8350 Ships’ deck crews and related workers

9 Elementary occupations
91 Cleaners and helpers
   911 Domestic, hotel and office cleaners and helpers
      9111 Domestic cleaners and helpers
      9112 Cleaners and helpers in offices, hotels and other establishments
   912 Vehicle, window, laundry and other hand cleaning workers
      9121 Hand launderers and pressers
      9122 Vehicle cleaners
      9123 Window cleaners
      9129 Other cleaning workers
92 Agricultural, forestry and fishery labourers
  921 Agricultural, forestry and fishery labourers
    9211 Crop farm labourers
    9212 Livestock farm labourers
    9213 Mixed crop and livestock farm labourers
    9214 Garden and horticultural labourers
    9215 Forestry labourers
    9216 Fishery and aquaculture labourers

93 Labourers in mining, construction, manufacturing and transport
  931 Mining and construction labourers
    9311 Mining and quarrying labourers
    9312 Civil engineering labourers
    9313 Building construction labourers
  932 Manufacturing labourers
    9321 Hand packers
    9329 Manufacturing labourers not elsewhere classified
  933 Transport and storage labourers
    9331 Hand and pedal vehicle drivers
    9332 Drivers of animal-drawn vehicles and machinery
    9333 Freight handlers
    9334 Shelf fillers

94 Food preparation assistants
  941 Food preparation assistants
    9411 Fast food preparers
    9412 Kitchen helpers

95 Street and related sales and service workers
  951 Street and related service workers
    9510 Street and related service workers
  952 Street vendors (excluding food)
    9520 Street vendors (excluding food)

96 Refuse workers and other elementary workers
  961 Refuse workers
    9611 Garbage and recycling collectors
    9612 Refuse sorters
    9613 Sweepers and related labourers
  962 Other elementary workers
    9621 Messengers, package deliverers and luggage porters
    9622 Odd job persons
    9623 Meter readers and vending-machine collectors
    9624 Water and firewood collectors
    9629 Elementary workers not elsewhere classified
0 Armed forces occupations
   01 Commissioned armed forces officers
      011 Commissioned armed forces officers
         0110 Commissioned armed forces officers
   02 Non-commissioned armed forces officers
      021 Non-commissioned armed forces officers
         0210 Non-commissioned armed forces officers
   03 Armed forces occupations, other ranks
      031 Armed forces occupations, other ranks
         0310 Armed forces occupations, other ranks
2009 SUBSCRIPTION PRICES (excluding VAT, including normal transport charges)

<table>
<thead>
<tr>
<th>Subscription Description</th>
<th>Languages</th>
<th>Annual Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>EU Official Journal, L + C series, paper edition only</td>
<td>22 official EU languages</td>
<td>EUR 1 000 per year (*)</td>
</tr>
<tr>
<td>EU Official Journal, L + C series, paper edition only</td>
<td>22 official EU languages</td>
<td>EUR 100 per month (*)</td>
</tr>
<tr>
<td>EU Official Journal, L + C series, paper + annual CD-ROM</td>
<td>22 official EU languages</td>
<td>EUR 1 200 per year</td>
</tr>
<tr>
<td>EU Official Journal, L series, paper edition only</td>
<td>22 official EU languages</td>
<td>EUR 700 per year</td>
</tr>
<tr>
<td>EU Official Journal, L series, paper edition only</td>
<td>22 official EU languages</td>
<td>EUR 70 per month</td>
</tr>
<tr>
<td>EU Official Journal, C series, paper edition only</td>
<td>22 official EU languages</td>
<td>EUR 400 per year</td>
</tr>
<tr>
<td>EU Official Journal, C series, paper edition only</td>
<td>22 official EU languages</td>
<td>EUR 40 per month</td>
</tr>
<tr>
<td>EU Official Journal, L + C series, monthly CD-ROM (cumulative)</td>
<td>22 official EU languages</td>
<td>EUR 500 per year</td>
</tr>
<tr>
<td>Supplement to the Official Journal (S series), tendering procedures for public contracts, CD-ROM, two editions per week</td>
<td>multilingual: 23 official EU languages</td>
<td>EUR 360 per year (= EUR 30 per month)</td>
</tr>
<tr>
<td>EU Official Journal, C series — recruitment competitions</td>
<td>Language(s) according to competition(s)</td>
<td>EUR 50 per year</td>
</tr>
</tbody>
</table>

(*) Sold in single issues:
- up to 32 pages: EUR 6
- from 33 to 64 pages: EUR 12
- over 64 pages: Priced individually.

Subscriptions to the Official Journal of the European Union, which is published in the official languages of the European Union, are available for 22 language versions. The Official Journal comprises two series, L (Legislation) and C (Information and Notices).

A separate subscription must be taken out for each language version.

In accordance with Council Regulation (EC) No 920/2005, published in Official Journal L 156 of 18 June 2005, the institutions of the European Union are temporarily not bound by the obligation to draft all acts in Irish and publish them in that language. Irish editions of the Official Journal are therefore sold separately.

Subscriptions to the Supplement to the Official Journal (S Series — tendering procedures for public contracts) cover all 23 official language versions on a single multilingual CD-ROM.

On request, subscribers to the Official Journal of the European Union can receive the various Annexes to the Official Journal. Subscribers are informed of the publication of Annexes by notices inserted in the Official Journal of the European Union.

Sales and subscriptions

Priced publications issued by the Publications Office are available from our commercial distributors. The list of commercial distributors is available at:


EUR-Lex (http://eur-lex.europa.eu) offers direct access to European Union legislation free of charge. The Official Journal of the European Union can be consulted on this website, as can the Treaties, legislation, case-law and preparatory acts.

For further information on the European Union, see: http://europa.eu