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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

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 1580/2007 of 21 December 2007 laying down implementing rules for Council Regulations (EC) No 2200/96, (EC) No 2201/96 and (EC) No 1182/2007 in the fruit and vegetable sector ⁽²⁾, and in particular Article 138(1) thereof,

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*

⁽¹⁾ OJ L 299, 16.11.2007, p. 1.

⁽²⁾ OJ L 350, 31.12.2007, p. 1.

ANNEX

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

(EUR/100 kg)

CN code	Third country code ⁽¹⁾	Standard import value
0702 00 00	MA	47,6
	MK	23,1
	TR	52,3
	ZZ	41,0
0707 00 05	EG	114,7
	JO	161,3
	TR	129,3
	ZZ	135,1
0709 90 70	MA	78,3
	TR	99,1
	ZZ	88,7
0805 20 10	MA	90,8
	ZZ	90,8
0805 20 30, 0805 20 50, 0805 20 70, 0805 20 90	AR	49,8
	CN	52,2
	HR	43,6
	TR	84,6
	UY	49,8
	ZZ	56,0
0805 50 10	AR	63,4
	TR	75,1
	ZA	72,6
	ZZ	70,4
0806 10 10	AR	205,2
	BR	239,8
	EG	85,0
	LB	223,8
	TR	132,5
	US	259,3
	ZZ	190,9
0808 10 80	AU	227,7
	CA	71,4
	MK	20,3
	NZ	101,3
	US	97,0
	ZA	76,8
	ZZ	99,1
0808 20 50	CN	61,8
	ZZ	61,8

⁽¹⁾ Nomenclature of countries laid down by Commission Regulation (EC) No 1833/2006 (OJ L 354, 14.12.2006, p. 19). Code 'ZZ' stands for 'of other origin'.

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*

⁽¹⁾ OJ L 299, 16.11.2007, p. 1.

⁽²⁾ OJ L 178, 1.7.2006, p. 24.

⁽³⁾ OJ L 253, 25.9.2009, p. 3.

⁽⁴⁾ OJ L 291, 7.11.2009, p. 22.

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

(EUR)

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

⁽¹⁾ For the standard quality defined in point III of Annex IV to Regulation (EC) No 1234/2007.⁽²⁾ For the standard quality defined in point II of Annex IV to Regulation (EC) No 1234/2007.⁽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.

⁽¹⁾ Opinion of 11 March 2009 (not yet published in the Official Journal).

⁽²⁾ OJ C 175, 28.7.2009, p. 123.

⁽³⁾ OJ L 105, 23.4.1983, p. 38.

⁽⁴⁾ See Annex II, Part A.

⁽⁵⁾ OJ L 347, 11.12.2006, p. 1.

- (7) This Directive should be 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,

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 of 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;

- (d) 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, within the limits necessary to meet their requirements during their stay in the Community, be exempt on admission.

⁽¹⁾ OJ L 105, 23.4.1983, p. 1.

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.

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.

CHAPTER 3

Articles imported for the benefit of handicapped persons*Article 48*

1. Articles specially designed for the education, employment or social advancement of blind or other physically or mentally handicapped persons shall be exempt on admission where:

(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(1)(a), 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.

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 1

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;

(r) 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;

(s) 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.

2. 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

CN code	Description
3704 00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed:
ex 3704 00 10	– Plates and film: <ul style="list-style-type: none"> — Cinematograph film, positives, of an educational, scientific or cultural character
ex 3705	Photographic plates and film, exposed and developed, other than cinematograph film: <ul style="list-style-type: none"> — Of an educational, scientific or cultural character
3706	Cinematograph film, exposed and developed, whether or not incorporating sound track or consisting only of sound track:
3706 10	– Of a width of 35 mm or more: <ul style="list-style-type: none"> -- Other:
ex 3706 10 99	--- Other positives: <ul style="list-style-type: none"> — 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 — Archival film material (with or without sound track) intended for use in connection with newsreel films — Recreational films particularly suited for children and young people — Other films of educational, scientific or cultural character
3706 90	– Other: <ul style="list-style-type: none"> -- Other: --- Other positives: <ul style="list-style-type: none"> — 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
ex 3706 90 51	— Archival film material (with or without sound track) intended for use in connection with newsreel films
ex 3706 90 91	— Recreational films particularly suited for children and young people
ex 3706 90 99	— Other films of educational, scientific or cultural character
4911	Other printed matter, including printed pictures and photographs: <ul style="list-style-type: none"> – Other:
4911 99	-- Other:
ex 4911 99 00	--- Other: <ul style="list-style-type: none"> — Microcards or other information storage media required in computerised information and documentation services of an educational, scientific or cultural character — Wall charts designed solely for demonstration and education

CN code	Description
ex 8523	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: — Of an educational, scientific or cultural character
ex 9023 00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for others uses: — Patterns, models and wall charts of an educational, scientific or cultural character, designed solely for demonstration and education — Mock-ups or visualisations of abstract concepts such as molecular structures or mathematical formulae
Various	Holograms for laser projection Multimedia kits Materials for programmed instructions, including materials in kit form with the corresponding printed materials

ANNEX II

PART A

Repealed Directive with the list of its successive amendments

(referred to in Article 96)

Council Directive 83/181/EEC
(OJ L 105, 23.4.1983, p. 38)

Council Directive 85/346/EEC
(OJ L 183, 16.7.1985, p. 21)

Council Directive 88/331/EEC
(OJ L 151, 17.6.1988, p. 79)

Commission Directive 89/219/EEC
(OJ L 92, 5.4.1989, p. 13)

Council Directive 91/680/EEC
(OJ L 376, 31.12.1991, p. 1)

only as regards Article 2(1) first indent

1994 Act of Accession, Annex I, point XIII.B.4
(OJ C 241, 29.8.1994, p. 276)

PART B

List of time limits for transposition into national law

(referred to in Article 96)

Directive	Time limit for transposition
83/181/EEC	30 June 1984
85/346/EEC	1 October 1985
88/331/EEC	1 January 1989
89/219/EEC	1 July 1989
91/680/EEC	31 December 1992

ANNEX III

CORRELATION TABLE

Directive 83/181/EEC	This Directive
—	Title I
Article 1(1)	Article 1(1), first and second subparagraphs
Article 1(2) introductory sentence	Article 2(1) introductory sentence
Article 1(2)(a)	Article 2(1)(a)
Article 1(2)(b) first subparagraph	Article 2(1)(b)
Article 1(2)(b) second subparagraph, first and second indents	Article 2(1)(b)
Article 1(2)(b) third subparagraph	Article 2(1)(b)
Article 1(2)(b) fourth subparagraph	Article 2(2)
Article 1(2)(c), (d) and (e)	Article 2(1)(c), (d) and (e)
Title I	Title II
Chapter I	Chapter 1
Articles 2 to 5	Articles 3 to 6
Article 6 first and second paragraphs	Article 7(1) and (2)
Articles 7 to 10	Articles 8 to 11
Chapter II	Chapter 2
Article 11(1) and (2)	Article 12(1), first and second subparagraphs
Article 11(3)	Article 12(2)
Article 12, introductory sentence	Article 13, first subparagraph, introductory sentence
Article 12(a), first sentence	Article 13, first subparagraph, point (a)
Article 12(a), second sentence	Article 13, second subparagraph
Article 12(b)	Article 13, first subparagraph, point (b)
Article 13	Article 14
Article 14(1) introductory sentence	Article 15(1), first subparagraph, introductory sentence
Article 14(1) first indent, opening words	Article 15(1), first subparagraph, point (a)
Article 14(1) first indent, words in parentheses	Article 15(1), second subparagraph
Article 14(1), second indent	Article 15(1), first subparagraph, point (b)
Article 14(2)	Article 15(2)
Article 15	Article 16

Directive 83/181/EEC	This Directive
Chapter III	Chapter 3
Articles 16 to 19	Articles 17 to 20
Title II	Title III
Articles 20 and 21	Articles 21 and 22
Title III	Title IV
Articles 22 and 23	Articles 23 and 24
Title IV	Title V
Article 24(1)	Article 25(1)
Article 24(2) introductory sentence	Article 25(2) introductory sentence
Article 24(2) first and second indents	Article 25(2)(a) and (b)
Article 25(1)	Article 26(1)
Article 25(2)	—
Article 25(3)	Article 26(2)
Articles 26, 27 and 28	Articles 27, 28 and 29
Title V	Title VI
Chapter I	Chapter 1
Article 29(1)	Article 30(1), first subparagraph
Article 29(2)	Article 30(2)
Article 29(3)	Article 30(1), second subparagraph
Articles 30, 31 and 32	Articles 31, 32 and 33
Chapter II	Chapter 2
Article 33	Article 34
Article 34(1) and (2)	Article 35(1), first and second subparagraphs
Article 34(3)	Article 35(2)
Title VI	Title VII
Chapter I	Chapter 1
Article 35(1) introductory sentence	Article 36(1) introductory sentence
Article 35(1)(a)	Article 36(1)(a)
Article 35(1)(b) introductory sentence	Article 36(1)(b)
Article 35(1)(b) first indent	—

Directive 83/181/EEC	This Directive
Article 35(1)(b) second indent	Article 36(1)(b)
Article 35(2) introductory sentence	Article 36(2), introductory sentence
Article 35(2) first and second indents	Article 36(2)(a) and (b)
Chapter II	Chapter 2
Article 36(1)	Article 37(1)
Article 36(2) introductory sentence	Article 37(2) introductory sentence
Article 36(2) first, second and third indents	Article 37(2)(a), (b) and (c)
Articles 37 and 38	Articles 38 and 39
Chapter IIa	Chapter 3
Article 38a	Article 40
Chapter III	Chapter 4
Article 39	Article 41
Title VII	Title VIII
—	Chapter 1
Article 40	Article 42
Chapter I	Chapter 2
Articles 41 to 45	Articles 43 to 47
Chapter II	Chapter 3
Articles 46, 47 and 48	Articles 48, 49 and 50
Chapter III	Chapter 4
Article 49(1) and (2)	Article 51, first and second paragraphs
Articles 50 to 55	Articles 52 to 57
Title VIII	Title IX
Chapter I	Chapter 1
Article 56	Article 58
Chapter II	Chapter 2
Articles 57 and 58	Articles 59 and 60
Article 59, introductory sentence	Article 61, introductory sentence
Article 59, first, second and third indents	Article 61(a), (b) and (c)
Chapter III	Chapter 3

Directive 83/181/EEC	This Directive
Article 60 first paragraph, introductory sentence	Article 62(1), introductory sentence
Article 60, first paragraph, point (a)	Article 62(1)(a)
Article 60, first paragraph, point (b), first sentence	Article 62(1)(b)
Article 60, first paragraph, point (b), second sentence	Article 62(2)
Article 60, second paragraph	Article 62(3)
Title IX	Title X
Chapter I	Chapter 1
Article 61	Article 63
Chapter II	Chapter 2
Article 62, introductory sentence	Article 64, introductory sentence
Article 62(a)	Article 64(a)
Article 62(b)	—
Article 62(c)	Article 64(b)
Article 63, first paragraph, introductory sentence	Article 65(1), introductory sentence
Article 63, first paragraph, point (a)	Article 65(1)(a)
Article 63, first paragraph, point (b), first sentence	Article 65(1)(b)
Article 63, first paragraph, point (b), second sentence	Article 65(2)
Article 63, first paragraph, point (c)	Article 65(1)(c)
Article 63, second paragraph	—
Article 64	Article 66
Chapter III	Chapter 3
Article 65(1)	Article 67(1)
Article 65(2), introductory sentence	Article 67(2), first subparagraph, introductory sentence
Article 65(2)(a) to (e)	Article 67(2) first subparagraph, points (a) to (e)
Article 65(2), final sentence	Article 67(2), second subparagraph
Articles 66 to 69	Articles 68 to 71
Title X	Title XI
Articles 70 to 73	Articles 72 to 75
Article 74(1) introductory sentence	Article 76(1) introductory sentence
Article 74(1), first, second and third indents	Article 76(1)(a), (b) and (c)

Directive 83/181/EEC	This Directive
Article 74(2)	Article 76(2)
Articles 75 and 76	Articles 77 and 78
Title XI	Title XII
Chapter I	Chapter 1
Article 77	Article 79
Chapter II	Chapter 2
Article 78	Article 80
Chapter III	Chapter 3
Article 79(a) to (q)	Article 81(1)(a) to (q)
Article 79(r), first sentence	Article 81(1)(r)
Article 79(r), second sentence	Article 81(2)
Article 79(s)	Article 81(1)(s)
Chapter IV	Chapter 4
Article 80	Article 82
Chapter V	Chapter 5
Article 81	Article 83
Chapter VI	Chapter 6
Article 82(1) introductory sentence	Article 84(1) introductory sentence
Article 82(1)(a) first and second indents	Article 84(1)(a)(i) and (ii)
Article 82(1)(b)	Article 84(1)(b)
Article 82(2) introductory sentence	Article 84(2) first subparagraph, introductory sentence
Article 82(2)(a) first subparagraph, first and second indents and second subparagraph	Article 84(2), first subparagraph, point (a)
Article 82(2)(b)	Article 84(2), first subparagraph, point (b)
Article 82(2)(c) introductory sentence	Article 84(2), first subparagraph, point (c) introductory sentence
Article 82(2)(c) first indent, first subparagraph	Article 84(2), first subparagraph, point (c)(i)
Article 82(2)(c) first indent, second subparagraph	Article 84(2), second subparagraph
Article 82(2)(c), second indent	Article 84(2), first subparagraph, point (c)(ii)
Article 82(2)(d)	Article 84(2), first subparagraph, point (d)
Article 83 first paragraph introductory sentence	Article 85 introductory sentence

Directive 83/181/EEC	This Directive
Article 83(a)	Article 85(a)
Article 83(b)	—
Article 83(c)	Article 85(b)
Article 83 second subparagraph	—
Article 84	Article 86
Article 85 first and second paragraphs	Article 87(1) and (2)
Article 86	Article 88
Chapter VII	Chapter 7
Article 87	Article 89
Chapter VIII	Chapter 8
Article 88	Article 90
Title XII	Title XIII
Articles 89, 90 and 91	Articles 91, 92 and 93
Article 92	Article 94
Article 93(1)	—
Article 93(2)	Article 95
—	Article 96
—	Article 97
Article 94	Article 98
Annex	Annex I
—	Annex II
—	Annex III

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.
2. Member States should use ISCO-08 for the Structure of Earnings Survey 2010.
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

⁽¹⁾ OJ L 198, 26.7.2008, p. 47.

⁽²⁾ OJ C 290, 4.12.2007, p. 1.

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

- 264 Authors, journalists and linguists
 - 2641 Authors and related writers
 - 2642 Journalists
 - 2643 Translators, interpreters and other linguists
- 265 Creative and performing artists
 - 2651 Visual artists
 - 2652 Musicians, singers and composers
 - 2653 Dancers and choreographers
 - 2654 Film, stage and related directors and producers
 - 2655 Actors
 - 2656 Announcers on radio, television and other media
 - 2659 Creative and performing artists not elsewhere classified

3 Technicians and associate professionals

- 31 Science and engineering associate professionals
 - 311 Physical and engineering science technicians
 - 3111 Chemical and physical science technicians
 - 3112 Civil engineering technicians
 - 3113 Electrical engineering technicians
 - 3114 Electronics engineering technicians
 - 3115 Mechanical engineering technicians
 - 3116 Chemical engineering technicians
 - 3117 Mining and metallurgical technicians
 - 3118 Draughtspersons
 - 3119 Physical and engineering science technicians not elsewhere classified
 - 312 Mining, manufacturing and construction supervisors
 - 3121 Mining supervisors
 - 3122 Manufacturing supervisors
 - 3123 Construction supervisors
 - 313 Process control technicians
 - 3131 Power production plant operators
 - 3132 Incinerator and water treatment plant operators
 - 3133 Chemical processing plant controllers
 - 3134 Petroleum and natural gas refining plant operators
 - 3135 Metal production process controllers
 - 3139 Process control technicians not elsewhere classified
 - 314 Life science technicians and related associate professionals
 - 3141 Life science technicians (excluding medical)
 - 3142 Agricultural technicians
 - 3143 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 coremakers
 - 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**

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