

## **H. Finances**

### **1) Tax law**

*a. 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*

*Official Journal L 292, 10/11/2009 P. 0005 – 0030*

## **TITLE X IMPORTATION OF GOODS FOR THE PROMOTION OF TRADE**

### **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:

(...)

- (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;

## **TITLE XII MISCELLANEOUS IMPORTS**

### **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. Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax  
Official Journal L 347, 11/12/2006 P. 0001 – 0118, last amended by Council Directive 2010/88/EU of  
7 December 2010, Official Journal L 326 , 10/12/2010 P. 0001 - 0002*

## **Chapter 2 Exemptions for certain activities in the public interest**

### *Article 132*

1. Member States shall exempt the following transactions:

(...)

(k) the supply of staff by religious or philosophical institutions for the purpose of the activities referred to in points (b), (g), (h) and (i) and with a view to spiritual welfare;

(l) the supply of services, and the supply of goods closely linked thereto, to their members in their common interest in return for a subscription fixed in accordance with their rules by non-profit-making organisations with aims of a political, trade-union, religious, patriotic, philosophical, philanthropic or civic nature, provided that this exemption is not likely to cause distortion of competition;

## **2) Credit institutions**

*Directive 2006/48/EC of the European Parliament and of the Council of 14 June 2006 relating to the taking up and pursuit of the business of credit institutions (recast) (Text with EEA relevance)*

*Official Journal L 177, 30/06/2006, P. 1–200, last amended by Decision of the Council of the European Union of 5 December 2011, Official Journal L 112, 24/04/2012 P. 0006 – 0110*

## **Annex VI Standardised approach**

### **Part 1 Risk weights**

#### **Table 2**

10. Exposures to churches and religious communities constituted in the form of a legal person under public law shall, in so far as they raise taxes in accordance with legislation conferring on them the right to do so, be treated as exposures to regional governments and local authorities, except that point 9 shall not apply. In this case for the purposes of Article 89(1)(a), permission to apply Title V, Chapter 2, Section 3, subsection 1 shall not be excluded.

## **3) Miscellaneous**

*a. Regulation (EC) No 1781/2006 of the European Parliament and of the Council of 15 November 2006 on information on the payer accompanying transfers of funds (Text with EEA relevance)*

*Official Journal L 345, 08/12/2006 P. 0001 – 0009*

### *Article 18 Transfers of funds to non-profit organisations within a Member State*

1. Member States may exempt payment service providers situated in their territory from the obligations set out in Article 5, as regards transfers of funds to organisations carrying out activities for non-profit charitable, religious, cultural, educational, social, scientific or fraternal purposes, provided that those organisations are subject to reporting and external audit requirements or supervision by a public authority or self-regulatory body recognised under national law and that those transfers of funds are limited to a maximum amount of EUR 150 per transfer and take place exclusively within the territory of that Member State.

***b. Regulation (EC) No 1717/2006 of the European Parliament and of the Council of 15 November 2006 establishing an Instrument for Stability***

*Official Journal L 327, 24/11/2006 P. 0001 – 0011*

**Title III Beneficiaries and forms of financing**

*Article 10 Eligibility*

(...)

2. Non-state actors eligible for financial support under this Regulation shall include: non-governmental organisations, organisations representing indigenous peoples, local citizens' groups and traders' associations, cooperatives, trade unions, organisations representing economic and social interests, local organisations (including networks) involved in decentralised regional cooperation and integration, consumer organisations, women's and youth organisations, teaching, cultural, research and scientific organisations, universities, churches and religious associations and communities, the media and any non-governmental associations and private and public foundations likely to contribute to development or the external dimension of internal policies.

***c. Regulation (EC) No 1638/2006 of the European Parliament and of the Council of 24 October 2006 laying down general provisions establishing a European Neighbourhood and Partnership Instrument***

*Official Journal L 310, 09/11/2006 P. 0001 – 0014*

*Article 14 Eligibility*

1. The following shall be eligible for funding under this Regulation for the purposes of implementing action programmes, joint cross-border cooperation programmes and special measures:

(...)

(h) the following non-state actors:

(...)

(viii) churches and religious associations and communities;