

IMPORT	CODE
VAT, (Law 37/92) VAT Exemptions	
In the equivalence surcharge regime	100
VAT exemption foreseen in articles 27.1º , 28 to 34, 36 to 39, 43, 47, 48 and 50 to 53, 56 and 60 to 62 of the Law of said tax.	101
VAT exemption provided for in articles 40 to 42, 44 to 46, 49, 54 and 58 of the tax law.	102
VAT exemption provided for in article 27, points 2 to 6 and 11 of the law of said tax.	103
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Personal property to furnish a secondary residence (art 14.3.4º and 73)	306
Personal property and used furniture objects of students (art 14.3.5º and 73)	307
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Goods imported by entities for charitable or philanthropic purposes (art 14.3.11º and 73)	309
Goods imported by establishments authorized to assist the disabled (art 14.3.12º and 73)	310
Samples without commercial value, printed advertising, goods intended for an exhibition or a similar event (art 14.3.16º, 17º, 18º, 19º and 73)	311
Investment property and other equipment goods belonging to companies imported on the occasion of the transfer of activities to the Canary Islands (art 14.3.20º and 73)	312

Collection or art objects of an educational, scientific or cultural nature imported for exhibition (art 14.3.32º)	313
Documents of an official nature, signs of postage, stagnant and stamped effects, coupons for games organized by ONLAE, ONCE and, where appropriate, corresponding bodies of the Autonomous Community of the Canary Islands (arts. 14.3.34º,35º,36º and 73)	314
Reimportation of exempt goods (art. 14.4, 14.5 y 73)	315
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. Animals.	355
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. Promotional material.	357

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. Containers, full.	360
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. Molds, matrices, clichés, projects, measuring instruments, control, verification and other similar objects.	362
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EXPORT

Special Taxes

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When the export completes the suspension regime of Special Taxes and the customs office of export and the customs office of exit coincide. 122

When the export completes the suspension regime of Special Taxes and the customs office of exit is within the internal territorial scope and is different from that of export. 123

For shipments, from the Peninsula or Balearic Islands to the Canary Islands, intermediate products or alcohol or derived beverages, when the refund of the fees resulting from applying the difference of tax rates existing between said territories at the time of shipment is requested. 124

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Provisional value	9VA