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**COUNCIL DIRECTIVE**

**of 19 December 1978**

**on the exemption from taxes of imports of small consignments of goods of a non-commercial character from third countries**

(78/1035/EEC)

(OJ L 366, 28.12.1978, p. 34)

Amended by:

	Official Journal		
	No	page	date
► <b><u>M1</u></b> Council Directive 81/933/EEC of 17 November 1981	L 338	24	25.11.1981
► <b><u>M2</u></b> Council Directive 85/576/EEC of 20 December 1985	L 372	30	31.12.1985

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**COUNCIL DIRECTIVE**  
**of 19 December 1978**

**on the exemption from taxes of imports of small consignments of goods of a non-commercial character from third countries**

(78/1035/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 99 thereof,

Having regard to the proposal from the Commission <sup>(1)</sup>,

Having regard to the opinion of the European Parliament <sup>(2)</sup>,

Having regard to the opinion of the Economic and Social Committee <sup>(3)</sup>,

Whereas Council Directive 74/651 /EEC of 19 December 1974 on the tax reliefs to be allowed on the importation of goods in small consignments of a noncommercial character within the Community <sup>(4)</sup>, as amended by Directive 78/1034/EEC <sup>(5)</sup>, laid down the limits and conditions under which such consignments may be exempted from value added tax and from any other taxes on consumption;

Whereas Community rules should likewise be laid down for the exemption from turnover taxes and excise duties of imports of small consignments of a similar nature from third countries;

Whereas to that end the limits within which such exemption is to be applied should, for practical reasons, be as far as possible the same as those laid down by the arrangements for exemption from customs duties in Council Regulation (EEC) No 3060/78 <sup>(6)</sup>;

Whereas finally it appears necessary to set special limits for certain products because of the high level of taxation to which they are at present subject in the Member States,

HAS ADOPTED THIS DIRECTIVE:

*Article 1*

1. Goods in small consignments of a non-commercial character sent from a third country by private persons to other private persons in a Member State shall be exempt on importation from turnover tax and excise duty.

2. For the purposes of paragraph 1, 'small consignments of a non-commercial character' means consignments which:

- are of an occasional nature,
- contain only goods intended for the personal or family use of the consignees, the nature and quantity of which do not indicate that they are being imported for any commercial purpose,
- contain goods with a total value not exceeding ►M2 45 ECU ◀.
- are sent by the sender to the consignee without payment of any kind.

<sup>(1)</sup> OJ No C 18, 25. 1. 1975, p. 6; OJ No C 213, 7. 9. 1978, p. 11.

<sup>(2)</sup> OJ No C 261, 6. 11. 1978, p. 46,

<sup>(3)</sup> Opinion delivered on 19 October 1978 (not yet published in the Official Journal).

<sup>(4)</sup> OJ No L 354, 30. 12. 1974, p. 57.

<sup>(5)</sup> See page 33 of this Official journal.

<sup>(6)</sup> See page 1 of this Official journal.

▼B*Article 2*

1. Article I shall apply to the goods listed below subject to the following quantitative limits:

(a) *tobacco products*

- 50 cigarettes,
- or 25 cigarillos (cigars of a maximum weight of three grams each),
- or 10 cigars,
- or 50 grams of smoking tobacco;

▼M2(b) *alcohol and alcoholic beverages:*

- distilled beverages and spirits of an alcoholic strength exceeding 22 % vol.; undenatured ethyl alcohol of 80 % vol. and over: one standard bottle (up to 1 litre),
- or
- distilled beverages and spirits, and aperitifs with a wine or alcohol base, tafia, saké or similar beverages of an alcoholic strength of 22 % vol. or less; sparkling wines, fortified wines: one standard bottle (up to 1 litre),

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or

- still wines: two litres;

(c) *perfumes:* 50 grams,

or

*toilet waters:* 0.25 litre or eight ounces;

(d) *coffee:* 500 grams,

or

*coffee extracts and essences:* 200 grams;

(e) *tea:* 100 grams,

or

*tea extracts and essences:* 40 grams.

2. The Member States shall have the right to reduce the quantities of the products referred to in paragraph 1 eligible for exemption from turnover tax and excise duties, or to abolish exemption for such products altogether.

3. Under no circumstances shall tax exemption granted for small consignments from non-member countries exceed that applicable to small consignments sent within the Community.

*Article 3*

Goods listed in Article 2 contained in a small consignment of a non-commercial character in quantities exceeding those laid down in the said Article shall be excluded in their entirety from exemption.

*Article 4*

1. For the purpose of this Directive, 'European unit of account' (EUA) shall be as defined in the Financial Regulation of 21 December 1977<sup>(1)</sup>.

2. The EUA equivalent in national currency which shall apply for the implementation of this Directive shall be fixed once a year. The rates applicable shall be those obtaining on the first working day of October with effect from 1 January of the following year.

<sup>(1)</sup> OJ No L 356, 31. 12. 1977, p. 1.

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3. Member States may round off the amounts in national currency resulting from the conversion of the amounts in European units of account provided for in Article 1 (2), provided such rounding-off does not exceed 2 EUA.

4. Member States may maintain the amount of the exemption in force at the time of the annual adjustment provided for in paragraph 2 if, prior to the rounding-off provided for in paragraph 3, conversion of the amount of the exemption expressed in EUA would result in a change of less than 5 % in the exemption expressed in national currency.

*Article 5*

1. Member States shall bring into force the measures necessary to comply with this Directive no later than 1 January 1979.

2. Member States shall inform the Commission of the provisions which they adopt to implement this Directive. The Commission shall inform the other Member States thereof.

*Article 6*

This Directive is addressed to the Member States.