

Council Directive 2007/74/EC of 20 December 2007 on  
the exemption from value added tax and excise duty of  
goods imported by persons travelling from third countries

CHAPTER III

**SPECIAL CASES**

*Article 13*

1 Member States may lower the monetary thresholds or the quantitative limits, or both, in the case of travellers in the following categories:

- a persons resident in a frontier zone;
- b frontier-zone workers;
- c the crew of a means of transport used to travel from a third country or from a territory where the Community provisions on VAT or excise duty, or both do not apply.

2 Paragraph 1 shall not apply where a traveller in one of the categories listed therein produces evidence to show that he is going beyond the frontier zone of the Member State or that he is not returning from the frontier zone of the neighbouring third country.

However, it shall apply where frontier-zone workers or the crew of the means of transport used in international travel import goods when travelling in the course of their work.