

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 II

EXEMPTIONS

SECTION 1

Common provisions

Article 5

For the purposes of the application of the exemptions, personal luggage shall be regarded as the whole of the luggage which a traveller is able to present to the customs authorities upon arrival, as well as luggage which he presents later to the same authorities, subject to proof that such luggage was registered as accompanied luggage, at the time of his departure, with the company which has been responsible for conveying him. Fuel other than that referred to in Article 11 shall not be regarded as personal luggage.