

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 2

Monetary thresholds

Article 7

1 Member States shall exempt from VAT and excise duty imports of goods, other than those referred to in Section 3, the total value of which does not exceed EUR 300 per person.

In the case of air and sea travellers, the monetary threshold specified in the first subparagraph shall be EUR 430.

2 Member States may lower the monetary threshold for travellers under 15 years old, whatever their means of transport. However, the monetary threshold may not be lower than EUR 150.

3 For the purposes of applying the monetary thresholds, the value of an individual item may not be split up.

4 The value of the personal luggage of a traveller, which is imported temporarily or is re-imported following its temporary export, and the value of medicinal products required to meet the personal needs of a traveller shall not be taken into consideration for the purposes of applying the exemptions referred to in paragraphs 1 and 2.