

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 4

Member States shall, on the basis of either monetary thresholds or quantitative limits, exempt from VAT and excise duty goods imported in the personal luggage of travellers, provided that the imports are of a non-commercial character.

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.

Article 6

For the purposes of the application of the exemptions, imports shall be regarded as being of a non-commercial character if they meet the following conditions:

- (a) they take place occasionally;
- (b) they consist exclusively of goods for the personal or family use of the travellers, or of goods intended as presents.

The nature or quantity of the goods must not be such as to indicate that they are being imported for commercial reasons.

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.

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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.

SECTION 3

Quantitative limits

Article 8

1 Member States shall exempt from VAT and excise duty imports of the following types of tobacco product, subject either to the following higher or lower quantitative limits:

- a 200 cigarettes or 40 cigars;
- b 100 cigarillos or 20 cigars;
- c 50 cigars or 10 cigars;
- d 250 g smoking tobacco or 50 g smoking tobacco.

Each amount specified in points (a) to (d) shall represent, for the purposes of paragraph 4, 100 % of the total allowance for tobacco products.

Cigarillos are cigars of a maximum weight of 3 grams each.

2 Member States may choose to distinguish between air travellers and other travellers by applying the lower quantitative limits specified in paragraph 1 only to travellers other than air travellers.

3 By derogation from paragraphs 1 and 2, Austria may, as long as the tax system in the Swiss enclave of Samnauntal differs from that applicable in the rest of the Kanton of Graubünden, limit the application of the lower quantitative limit to tobacco products brought into the territory of that Member State by travellers who enter its territory directly from the Swiss enclave of Samnauntal.

4 In the case of any one traveller, the exemption may be applied to any combination of tobacco products, provided that the aggregate of the percentages used up from the individual allowances does not exceed 100 %.

Article 9

1 Member States shall exempt from VAT and excise duty alcohol and alcoholic beverages other than still wine and beer, subject to the following quantitative limits:

- a a total of 1 litre of alcohol and alcoholic beverages of an alcoholic strength exceeding 22 % vol, or undenatured ethyl alcohol of 80 % vol and over;
- b a total of 2 litres of alcohol and alcoholic beverages of an alcoholic strength not exceeding 22 % vol.

Each of the amounts specified in points (a) and (b) represent, for the purposes of paragraph 2, 100 % of the total allowance for alcohol and alcoholic beverages.

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2 In the case of any one traveller, the exemption may be applied to any combination of the types of alcohol and alcoholic beverage referred to in paragraph 1, provided that the aggregate of the percentages used up from the individual allowances does not exceed 100 %.

3 Member States shall exempt from VAT and excise duty a total of 4 litres of still wine and 16 litres of beer.

Article 10

Exemptions under Articles 8 or 9 shall not apply in the case of travellers under 17 years of age.

Article 11

Member States shall exempt from VAT and excise duty, in the case of any one means of motor transport, the fuel contained in the standard tank and a quantity of fuel not exceeding 10 litres contained in a portable container.

Article 12

The value of goods referred to in Articles 8, 9 or 11 shall not be taken into consideration for the purposes of applying the exemption provided for in Article 7(1).