

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 IV

GENERAL AND FINAL PROVISIONS

Article 14

Member States may choose not to levy VAT or excise duty on the import of goods by a traveller when the amount of the tax which should be levied is equal to, or less than, EUR 10.

Article 15

1 The euro 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. They shall be published in the *Official Journal of the European Union* and shall apply from 1 January of the following year.

2 Member States may round off the amounts in national currency resulting from the conversion of the amounts in euro provided for in Article 7, provided such rounding-off does not exceed EUR 5.

3 Member States may maintain the monetary thresholds in force at the time of the annual adjustment provided for in paragraph 1 if, prior to the rounding-off provided for in paragraph 2, conversion of the corresponding amounts expressed in euro would result in a change of less than 5 % in the exemption expressed in national currency or in a lowering of this exemption.

Article 16

Every four years and for the first time in 2012 the Commission shall forward a report on the implementation of this Directive to the Council, where appropriate accompanied by a proposal for amendment.

Article 17

In Article 5(9) of Directive 69/169/EEC the date of 31 December 2007 shall be replaced by 30 November 2008.

Article 18

Directive 69/169/EEC shall be repealed and replaced by this Directive with effect from 1 December 2008.

References to the repealed Directive shall be construed as references to this Directive and shall be read in accordance with the correlation table in the Annex.

Article 19

1 Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with Articles 1 to 15 of this Directive with effect from 1 December 2008. They shall forthwith communicate to the Commission the text of those measures.

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When Member States adopt those measures, they shall contain a reference to this Directive or be accompanied by such reference on the occasion of their official publication. Member States shall determine how such reference is to be made.

2 Member States shall communicate to the Commission the text of the main provisions of national law which they adopt in the field covered by this Directive.

Article 20

This Directive shall enter into force on the day of its publication in the *Official Journal of the European Union*.

It shall apply with effect from 1 December 2008.

However, Article 17 shall apply with effect from 1 January 2008.

Article 21

This Directive is addressed to the Member States.