

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 I

SUBJECT-MATTER AND DEFINITIONS

- Article 1 This Directive lays down rules relating to the exemption from...
Article 2 Where a journey involves transit through the territory of a...
Article 3 For the purposes of this Directive, the following definitions
shall...

CHAPTER II

EXEMPTIONS

SECTION 1

Common provisions

- Article 4 Member States shall, on the basis of either monetary thresholds...
Article 5 For the purposes of the application of the exemptions, personal...
Article 6 For the purposes of the application of the exemptions, imports...

SECTION 2

Monetary thresholds

- Article 7 (1) Member States shall exempt from VAT and excise duty...

SECTION 3

Quantitative limits

- Article 8 (1) Member States shall exempt from VAT and excise duty...
Article 9 (1) Member States shall exempt from VAT and excise duty...
Article 10 Exemptions under Articles 8 or 9 shall not apply in...
Article 11 Member States shall exempt from VAT and excise duty, in...
Article 12 The value of goods referred to in Articles 8, 9...

CHAPTER III

SPECIAL CASES

- Article 13 (1) Member States may lower the monetary thresholds or the...

CHAPTER IV

GENERAL AND FINAL PROVISIONS

- Article 14 Member States may choose not to levy VAT or excise...
- Article 15 (1) The euro equivalent in national currency which shall apply...
- Article 16 Every four years and for the first time in 2012...
- Article 17 In Article 5(9) of Directive 69/169/EEC the date of 31...
- Article 18 Directive 69/169/EEC shall be repealed and replaced by this
Directive...
- Article 19 (1) Member States shall bring into force the laws, regulations...
- Article 20 This Directive shall enter into force on the day of...
- Article 21 This Directive is addressed to the Member States.
- Signature

ANNEX

Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

- (1) [OJ L 133, 4.6.1969, p. 6](#). Directive as last amended by Directive 2005/93/EC ([OJ L 346, 29.12.2005, p. 16](#)).