

Council Directive of 28 May 1969 on the harmonisation of provisions laid down by law, regulation or administrative action relating to exemption from turnover tax and excise duty on imports in international travel (69/169/EEC) (repealed)

COUNCIL DIRECTIVE

of 28 May 1969

on the harmonisation of provisions laid down by law,
regulation or administrative action relating to exemption from
turnover tax and excise duty on imports in international travel

(69/169/EEC) (repealed)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 99 thereof;

Having regard to the proposal from the Commission;

Whereas, notwithstanding the achievement of the customs union, which involves the abolition of customs duties and the majority of the charges having equivalent effect in trade between Member States, it is necessary, until harmonisation of indirect taxes has reached an advanced stage, to retain the imposition of tax on importation and the remission of tax on exportation in such trade;

Whereas it is desirable that, even before such harmonisation, the populations of the Member States should become more strongly conscious of the reality of the common market and that to this end measures should be adopted for the greater liberalisation of the system of taxes on imports in travel between Member States; whereas the need for such measures has been emphasised repeatedly by members of the Assembly;

Whereas reductions of this kind in respect of travel constitute a further step in the direction of the reciprocal opening of the markets of the Member States and the creation of conditions similar to those of a domestic market;

Whereas such reductions must be limited to non-commercial importations of goods by travellers; whereas, as a general rule, such goods can only be obtained in the country from which they come (country of exit) already taxed, so that if the country of entry forgoes, within the prescribed limits, charging turnover tax and excise duty on imports, this avoids double taxation without leading to an absence of taxation;

Whereas a Community system of tax reductions on imports has proved necessary also in respect of travel between third countries and the Community;

HAS ADOPTED THIS DIRECTIVE:

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Article 1

[^{F1} Goods contained in the personal luggage of travellers coming from third countries shall be exempt from the turnover tax and excise duty levied on imports if the imported goods have no commercial character and the total value of the goods does not exceed [^{F2}ECU 175] per person.]

2 Member States may reduce this exemption to [^{F2}ECU 90] for travellers under fifteen years old.

3 Where the total value per person of several items exceeds [^{F3}the amount set out in paragraph 1] or the amount fixed pursuant to paragraph 2, as the case may be, exemption up to these amounts shall be granted for such of the items as would, if imported separately, have been granted exemption, it being understood that the value of an individual item cannot be split up.

Textual Amendments

- F1** Substituted by [Fourth Council Directive of 19 December 1978 amending Directive 69/169/EEC on the harmonization of provisions laid down by law, regulation or administrative action relating to exemption from turnover tax and excise duty on imports in international travel \(78/1033/EEC\)](#).
- F2** Substituted by [Council Directive 94/4/EC of 14 February 1994 amending Directives 69/169/EEC and 77/388/EEC and increasing the level of allowances for travellers from third countries and the limits on tax-free purchases in intra-Community travel](#).
- F3** Substituted by [Council Directive of 29 June 1982 amending Directives 69/169/EEC and 77/800/EEC as regards the rules governing turnover tax and excise duty applicable in international travel \(82/443/EEC\)](#).

Article 2

[^{F4} Exemption from turnover tax and excise duty on imports shall apply to goods contained in the personal luggage of travellers coming from Member States of the Community provided that they fulfil the conditions laid down in Articles 9 and 10 of the Treaty, have been acquired subject to the general rules governing taxation on the domestic market of one of the Member States and have no commercial character and that the total value of the goods does not exceed [^{F5}ECU 600] per person.]

2 Member States may reduce this exemption to [^{F6}up to [^{F5}ECU 150]] for travellers under fifteen years old.

3 Where the total value per person of several items exceeds [^{F3}the amount set out in paragraph 1] or the amount fixed pursuant to paragraph 2, as the case may be, exemption up to these amounts shall be granted for such of the items as would, if imported separately, have been granted exemption, it being understood that the value of an individual item cannot be split up.

[^{F7}4 Where the travel referred to in paragraph 1:

- involves transit through the territory of a third country; overflying without landing shall not, however, be regarded as transit within the meaning of this Directive,
- begins in a part of the territory of another Member State in which turnover tax and/or excise duty is not chargeable on goods consumed within that territory,

the traveller must be able to establish that the goods transported in his luggage have been acquired subject to the general conditions governing taxation on the domestic market of a Member State and do not qualify for any refunding of turnover tax and/or excise duty, failing which Article 1 shall apply.

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5 Under no circumstances may the total value of the goods exempted exceed the amount provided for in paragraph 1 or 2.]

[^{F86} Every two years, and for the first time on 31 October 1987 at the latest, the Council, acting in accordance with the procedures provided for by the Treaty on this point, shall adjust the amounts of the exemptions referred to in paragraphs 1 and 2 in order to maintain the genuine value.]

Textual Amendments

- F3** Substituted by Council Directive of 29 June 1982 amending Directives 69/169/EEC and 77/800/EEC as regards the rules governing turnover tax and excise duty applicable in international travel (82/443/EEC).
- F4** Substituted by Third Council Directive of 19 December 1978 on the harmonization of provisions laid down by law, regulation or administrative action relating to the rules governing turnover tax and excise duty applicable in international travel (78/1032/EEC).
- F5** Substituted by Council Directive of 27 March 1991 amending Directive 69/169/EEC on tax-paid allowances in intra-Community travel and as regards a derogation granted to the Kingdom of Denmark and to Ireland relating to the rules governing travellers' allowances on imports (91/191/EEC).
- F6** Substituted by Council Directive of 8 July 1985 amending Directive 69/169/EEC on the harmonization of provisions laid down by law, regulation or administrative action relating to exemption from turnover tax and excise duty on imports in international travel (85/348/EEC).
- F7** Inserted by Third Council Directive of 19 December 1978 on the harmonization of provisions laid down by law, regulation or administrative action relating to the rules governing turnover tax and excise duty applicable in international travel (78/1032/EEC).
- F8** Inserted by Council Directive of 8 July 1985 amending Directive 69/169/EEC on the harmonization of provisions laid down by law, regulation or administrative action relating to exemption from turnover tax and excise duty on imports in international travel (85/348/EEC).

Article 3

For the purposes of this Directive:

1. The value of personal effects which are imported temporarily or are re-imported following their temporary export shall not be taken into consideration for determining the exemption referred to in Articles 1 and 2.
2. Importations shall be regarded as having no commercial character if they:
 - (a) take place occasionally, and
 - (b) consist exclusively of goods for the personal or family use of the travellers, or of goods intended as presents; the nature or quantity of such goods must not be such as might indicate that they are being imported for commercial reasons.
3. [^{F9}‘Personal luggage’ shall mean the whole of the luggage which a traveller is in a position to submit to the customs authorities upon his arrival, as well as luggage which he submits 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.

The definition of ‘personal luggage’ shall not cover portable containers containing fuel. However, for each means of motor transport a quantity of fuel not exceeding

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10 litres shall be admitted duty-free in such a container, without prejudice to national provisions governing the possession and transport of fuel.]

Textual Amendments

- F9** Inserted by [Fourth Council Directive of 19 December 1978 amending Directive 69/169/EEC on the harmonization of provisions laid down by law, regulation or administrative action relating to exemption from turnover tax and excise duty on imports in international travel \(78/1033/EEC\)](#).

Article 4

[^{F10} Without prejudice to national provisions applicable to travellers whose residence is outside Europe, each Member State shall set the following quantitative limits for exemptions from turnover tax and excise duty of the goods listed below:

	[^{F6} I Travel between third countries and the Community	II Travel between Member States
(a) Tobacco products:		
cigarettes or	200	300
cigarillos (cigars of a maximum weight of 3 grammes each)	100	150
or		
cigars or	50	75
smoking tobacco	250 g	400 g
(b) Alcohol and alcoholic beverages:		
— distilled beverages and spirits of an alcoholic strength exceeding 22 % vol; undenatured ethyl alcohol of 80 % vol and over	a total of 1 litre	a total of 1,5 litres
or distilled beverages and spirits, and aperitifs with a wine or alcohol base, tafia, saké or similar beverages of an alcoholic strength not exceeding 22 % vol; sparkling wines, fortified wines and	a total of 2 litres	a total of 3 litres
— still wines	a total of 2 litres	a total of 5 litres
(c) Perfumes	50 g	75 g

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and		
toilet waters	¼ litre	⅜ litre
(d) Coffee	500 g	1 000 g
or		
coffee extracts and essences	200 g	400 g
(e) Tea	100 g	200 g
or		
tea extracts and essences	40 g	80 g]]

[^{F42} Exemption of the goods mentioned in paragraph 1 (a) and (b) shall not be granted to travellers under 17 years of age.

Exemption for the goods mentioned in paragraph 1 (d) shall not be granted to travellers under 15 years of age.]

3 Within the quantitative limits set in paragraph 1 and taking account of the restrictions in paragraph 2, the value of the goods listed in paragraph 1 shall not be taken into consideration in determining the exemption referred to in Articles 1 and 2.

[^{F74} Where the travel referred to in Article 2 (1):

- involves transit through the territory of a third country; overflying without landing shall not, however, be regarded as transit within the meaning of this Directive,
- begins in a part of the territory of another Member State in which turnover tax and/or excise duty is not chargeable on goods consumed within that territory,

the traveller must be able to establish that the goods transported in his luggage have been acquired subject to the general conditions governing taxation on the domestic market of a Member State and do not qualify for any refunding of turnover tax and/or duty, failing which the quantities set out in paragraph 1, column I, shall apply.

5 Under no circumstances may the total quantity of goods exempted exceed the quantities provided for in paragraph 1, column II.]

Textual Amendments

- F4** Substituted by [Third Council Directive of 19 December 1978 on the harmonization of provisions laid down by law, regulation or administrative action relating to the rules governing turnover tax and excise duty applicable in international travel \(78/1032/EEC\)](#).
- F6** Substituted by [Council Directive of 8 July 1985 amending Directive 69/169/EEC on the harmonization of provisions laid down by law, regulation or administrative action relating to exemption from turnover tax and excise duty on imports in international travel \(85/348/EEC\)](#).
- F7** Inserted by [Third Council Directive of 19 December 1978 on the harmonization of provisions laid down by law, regulation or administrative action relating to the rules governing turnover tax and excise duty applicable in international travel \(78/1032/EEC\)](#).
- F10** Substituted by [Second Council Directive of 12 June 1972 on the harmonization of provisions laid down by law, regulation or administrative action relating to the rules governing turnover tax and excise duty applicable in international travel \(72/230/EEC\)](#).

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Article 5

[^{F10}1] Member States may reduce the value and/or quantity of the goods which may be admitted duty free, down to one-tenth of the values and/or quantities provided for in Articles 2 and 4 (1), column II, where such goods are imported from another Member State by persons resident in the frontier zone of the importing Member State or in that of the neighbouring Member State, by frontier zone workers, or by the crew of the means of transport used in international travel.

However, duty free entitlement in respect of the goods listed below may be as follows:

a Tobacco products:

Cigarettes	40
or	
cigarillos (cigars of a maximum weight of 3 grammes each)	20
or	
cigars	10
or	
smoking tobacco	50 g

b alcoholic beverages:

— distilled beverages and spirits, of an alcoholic strength exceeding [^{F3} 22 % vol	0·25 litre
or	
— distilled beverages and spirits, and aperitifs with a wine or alcohol base of an alcoholic strength not exceeding 22 % vol]; sparkling wines, fortified wines	0·50 litre
and	
— still wines	0·50 litre

2 Member States may set lower limits as to value and/or quantity for the exemption of goods when they are imported from a third country by persons resident in the frontier zone, by frontier zone workers or by the crew of the means of transport used in travel between third countries and the Community.

3 Member States may set lower limits as to value and/or quantity for the exemption of goods when they are imported from another Member State by members of the armed forces of a Member State, including civilian personnel and spouses and dependent children, stationed in another Member State.

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4 The restrictions in paragraphs 1 and 2 shall not apply where the persons referred to therein produce evidence to show that they are going beyond the frontier zone or that they are not returning from the frontier zone of the neighbouring Member State or third country.

These restrictions shall, however, still apply to frontier zone workers and to the crew of the means of transport used in international travel where they import goods when travelling in the course of their work.

[^{F11}5 In the case of Ireland and the Kingdom of Denmark, in no case shall the restrictions in paragraph 1 be such that those to whom the restrictions apply are able to enjoy a more favourable treatment than that accorded by the limits set out in Articles 7c and 7d. The restrictions set out in paragraph 1 shall be calculated by reference to Articles 2 and 4 (1) column II of the table.]

[^{F56}.] For the purposes of paragraphs 1, 2 and 4:

- ‘frontier zone’ means a zone which, as the crow flies, does not extend more than 15 kilometres from the frontier of a Member State. Each Member State must however include within its frontier zone the local administrative districts part of the territory of which lies within the zone;
- ‘frontier zone worker’ means any person whose normal activities require that he should go to the other side of the frontier on working days.]

[^{F57}.] Member States may exclude from exemption goods falling within [^{F12}CN codes 7108 and 7109].

[^{F58}.] Member States may reduce the quantities of the goods referred to in Article 4 (1) (a) and (d) for travellers coming from a third country who enter a Member State.

[^{F13}9 By way of derogation from Article 4(1), Finland shall be authorised, until 31 December 2007, to apply a maximum quantitative limit of not less than 16 litres for the importation of beer from third countries.]

Textual Amendments

- F3** Substituted by Council Directive of 29 June 1982 amending Directives 69/169/EEC and 77/800/EEC as regards the rules governing turnover tax and excise duty applicable in international travel (82/443/EEC).
- F5** Substituted by Council Directive of 27 March 1991 amending Directive 69/169/EEC on tax-paid allowances in intra-Community travel and as regards a derogation granted to the Kingdom of Denmark and to Ireland relating to the rules governing travellers' allowances on imports (91/191/EEC).
- F10** Substituted by Second Council Directive of 12 June 1972 on the harmonization of provisions laid down by law, regulation or administrative action relating to the rules governing turnover tax and excise duty applicable in international travel (72/230/EEC).
- F11** Inserted by Council Directive of 27 March 1991 amending Directive 69/169/EEC on tax-paid allowances in intra-Community travel and as regards a derogation granted to the Kingdom of Denmark and to Ireland relating to the rules governing travellers' allowances on imports (91/191/EEC).
- F12** Substituted by Commission Directive of 7 March 1989 amending Council Directive 69/169/EEC on the harmonization of provisions laid down by law, regulation or administrative action relating to exemption from turnover tax and excise duty on imports in international travel, to take account of the introduction of the combined nomenclature (89/220/EEC).
- F13** Substituted by Council Directive 2005/93/EC of 21 December 2005 amending Directive 69/169/EEC as regards the temporary quantitative restriction on beer imports into Finland.

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^{F14}Article 6

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Textual Amendments

F14 Deleted by [Council Directive 92/111/EEC of 14 December 1992 amending Directive 77/388/EEC and introducing simplification measures with regard to value added tax.](#)

^{F4}Article 7

1 For the purposes of this Directive, ‘European unit of account’ (EUA) shall be as defined in the Financial Regulation of 21 December 1977⁽¹⁾.

2 The EUA 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 with effect from 1 January of the following year.

3 Member States may round off the amounts in national currency resulting from the conversion of the amounts in EUA provided for in Articles 1 and 2, provided such rounding-off does not exceed 2 EUA.

4 Member States may maintain the amounts of the exemptions in force at the time of the annual adjustment provided for in paragraph 2 if, prior to the rounding-off provided for in paragraph 3, conversion of the amounts of the exemptions expressed in EUA would result in a change of less than 5 % in the exemption expressed in national currency^[^{F8}or to a lowering of this exemption].

^[^{F15} Member States may maintain the existing amount of the exemption if the conversion of the amounts of the exemptions, expressed in ecus, adopted during the adjustment referred to in Articles 2 (6) and 7b (4) would result in a change of less than 5 % in the exemption expressed in national currency or in a reduction in that exemption]]

Textual Amendments

F4 Substituted by [Third Council Directive of 19 December 1978 on the harmonization of provisions laid down by law, regulation or administrative action relating to the rules governing turnover tax and excise duty applicable in international travel \(78/1032/EEC\).](#)

F8 Inserted by [Council Directive of 8 July 1985 amending Directive 69/169/EEC on the harmonization of provisions laid down by law, regulation or administrative action relating to exemption from turnover tax and excise duty on imports in international travel \(85/348/EEC\).](#)

F15 Inserted by [Council Directive of 21 December 1988 amending for the ninth time Directive 69/169/EEC on the harmonization of provisions laid down by law, regulation or administrative action relating to exemption from turnover tax and excise duty on imports in international travel \(88/664/EEC\).](#)

^{F16}Article 7a

Member States shall, within the framework of intra-Community travel, take the necessary steps to enable travellers to confirm tacitly or by a simple oral declaration that they are complying with the authorized limits and conditions for the duty-free entitlements.

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[^{F8}It shall be open to Member States not to levy turnover tax 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, 5 ECU.]]

Textual Amendments

- F8** Inserted by Council Directive of 8 July 1985 amending Directive 69/169/EEC on the harmonization of provisions laid down by law, regulation or administrative action relating to exemption from turnover tax and excise duty on imports in international travel (85/348/EEC).
- F16** Inserted by Second Council Directive of 12 June 1972 on the harmonization of provisions laid down by law, regulation or administrative action relating to the rules governing turnover tax and excise duty applicable in international travel (72/230/EEC).

[^{F2}Article 7b

1 By way of derogation from Article 1 (1), Spain is hereby authorized to apply, until 31 December 2000, an allowance of ECU 600 for imports of the goods in question by travellers coming from the Canary Islands, Ceuta and Melilla who enter the territory of Spain as defined in Article 3 (2) and (3) of Directive 77/388/EEC.

2 By way of derogation from Article 1 (2), Spain shall have the option of reducing that allowance to ECU 150 for travellers under 15 years of age.]

Textual Amendments

- F2** Substituted by Council Directive 94/4/EC of 14 February 1994 amending Directives 69/169/EEC and 77/388/EEC and increasing the level of allowances for travellers from third countries and the limits on tax-free purchases in intra-Community travel.

[^{F5}Article 7c

Notwithstanding Articles 2 (1) and 4 (1), the Kingdom of Denmark shall be authorized to apply the following quantitative limits until

[^{F17}31 December 1992]

for the importation of the goods in question by travellers resident in Denmark after a stay of less than 36 hours outside Denmark:

Products	
— Cigarettes	100
— Distilled beverages and spirits of an alcoholic strength by volume more than 22 % vol.	nil
— Beer	12 litres]

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Textual Amendments

- F5** Substituted by Council Directive of 27 March 1991 amending Directive 69/169/EEC on tax-paid allowances in intra-Community travel and as regards a derogation granted to the Kingdom of Denmark and to Ireland relating to the rules governing travellers' allowances on imports (91/191/EEC).
- F17** Substituted by Council Directive of 19 December 1991 amending Directive 69/169/EEC to extend and modify the exceptions granted to Denmark and to Ireland relating to travellers' allowances (91/673/EEC).

[^{F17} Article 7d

Notwithstanding Article 2 (1) and within the limit set out therein, Ireland shall be authorized to apply a quantitative limit of 30 litres of beer for all travellers to Ireland until 31 December 1992.

Notwithstanding Articles 2 (1), 4 (1) and 7b (1) (b), Ireland shall be authorized to apply the following limits until 31 December 1992 for the import of the goods in question by travellers from Ireland, after a stay of less than 24 hours outside Ireland:

- (a) for travellers from the Community: ECU 175, but the unit value may not exceed ECU 110;
- (b) for beer, 15 litres.]

Textual Amendments

- F17** Substituted by Council Directive of 19 December 1991 amending Directive 69/169/EEC to extend and modify the exceptions granted to Denmark and to Ireland relating to travellers' allowances (91/673/EEC).

Article 8

1 Member States shall bring into force not later than 1 January 1970 the measures necessary to comply with this Directive.

2 Each Member State shall inform the Commission of the measures which it adopts to implement this Directive.

The Commission shall communicate such information to the other Member States.

Article 9

This Directive is addressed to the Member States.

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(1) [^{F4}OJ No L 356, 31. 12. 1977, p. 1.]

Textual Amendments

- F4** Substituted by [Third Council Directive of 19 December 1978 on the harmonization of provisions laid down by law, regulation or administrative action relating to the rules governing turnover tax and excise duty applicable in international travel \(78/1032/EEC\)](#).