

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.