

Council Directive 2009/132/EC of 19 October 2009 determining the scope of Article 143(b) and (c) of Directive 2006/112/EC as regards exemption from value added tax on the final importation of certain goods (codified version)

TITLE IV

IMPORTS OF NEGLIGIBLE VALUE

Article 23

Goods of a total value not exceeding EUR 10 shall be exempt on admission. Member States may grant exemption for imported goods of a total value of more than EUR 10, but not exceeding EUR 22.

However, Member States may exclude goods which have been imported on mail order from the exemption provided for in the first sentence of the first subparagraph.

Article 24

Exemption shall not apply to the following:

- (a) alcoholic products;
- (b) perfumes and toilet waters;
- (c) tobacco or tobacco products.