

COMMISSION OF THE EUROPEAN COMMUNITIES

**RELIEFS FROM TAXES
GRANTED TO IMPORTS
MADE BY PRIVATE PERSONS**

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1979

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INTRODUCTION

In presenting in the form of this booklet a single coordinated text of the directives adopted by the Council of the European Communities on reliefs from taxes for private persons, the Commission hopes to increase general awareness of these provisions, which concern a large sector of the public, and also to facilitate the assimilation of the various legal texts which appeared in the Official Journal at the time of their adoption.

Two types of taxation reliefs benefiting imports by private persons are instituted by these provisions, the most recent of which was adopted by the Council on 19 December 1978. These reliefs, which are no longer administrative concessions but legal entitlements, are :

- those granted to travellers under the directive of 28 May 1969 as amended by those of 12 June 1972 and 19 December 1978 (PART I);
- those granted to imports made in small consignments of a non-commercial character by the directive of 19 December 1974 amended by that of 19 December 1978 and extended by a further directive of the same date to cover small parcels imported from third countries (PART II).

These provisions reflect at ground level one of the aspects of the continuing progress of the Community towards economic and monetary union, their aim being to increase the awareness of the people in the Member States of the reality of the common market.

I. RELIEFS FROM TAXES GRANTED TO TRAVELLERS

People who travel within the Community are already aware of the impact of its provisions in relation to imports made by them during their travels. Simplification of border control procedures and the avoidance of double taxation have allowed a freer movement of travellers. However, in recent years, the real value of the allowances has been reduced by inflation and the original equivalence of their levels expressed in the various national currencies on the basis of the old unit of account has been destroyed because of varying exchange rate movements. The directives adopted in 1978 solve these two problems by raising the intra-Community limit for relief from 125 UA to 180 EUA, by expressing this amount in terms of the European Unit of Account and by providing an annual review mechanism for expression of this amount in terms of the national currencies.

The 1978 decisions also contain an obligation on the Member States to take the necessary steps to allow remission of turnover tax on goods exported in travellers' personal baggage. In respect of intra-Community traffic, the provision is to apply generally to goods of an individual value exceeding 77 EUA exported to Ireland, 135 EUA to Denmark and 180 EUA to the other Member States. The purpose of this obligation is to eliminate certain instances of double taxation of such goods which could occur heretofore.

In addition to the general value limit for reliefs from taxes, certain excisable goods such as tobacco and alcoholic beverages, including wine, are subject to quantitative limits. In the case of wine the Council increased the limit from 3 litres to 4 litres on 19 December 1978. However, under a temporary derogation, this increase does not apply to Denmark, which also has derogations from other quantitative limits under the provisions of a directive of 19 December 1977.

In the case of travellers from third countries the limit for relief has been increased from 25 UA (fixed in 1969) to 40 EUA. Similarly, the limit for relief from customs duties has been fixed at the same amount by Council Regulation (EEC) N° 3061/78 of 19 December 1978 amending Council Regulation (EEC) N° 1544/69 (OJ N° L.366 of 28.12.1978, p. 3, and OJ N° L.191 of 5.8.1969, p. 1, respectively).

II. RELIEFS FROM TAXES GRANTED TO SMALL CONSIGNMENTS OF A NON-COMMERCIAL CHARACTER

Following the adoption of a Council Directive of 19 December 1974, the introduction of a tax relief for imports made in small consignments of a non-commercial character in intra-Community trade has, insofar as such trade can be observed, facilitated exchanges between residents of the various Member States. The 1978 provisions set the limit for this relief at a level of 60 EUA and, as for the reliefs for travellers, the European Unit of Account is used and an annual review mechanism incorporated for expression of this amount in the various national currencies.

Furthermore, charges which are currently levied in certain Member States for the presentation of goods to customs will be abolished at the latest on 1 July 1979 insofar as intra-Community consignments benefiting from tax relief are concerned.

The 1978 measures also contain, for the first time, a harmonised Community provision for an exemption from taxes for small consignments of a non-commercial character imported from third countries. The level of this exemption is 30 EUA or half that applicable in similar intra-Community trade. A similar relief from custom duties, in tandem with the taxation exemption, has also been adopted by the Council (Regulation EEC N° 3060/78 of 19 December 1978, OJ N° L.366 of 28.12.1978, p.1).

The provisions concerning reliefs from taxes which were adopted by the Council in 1978 are to be applied by the Member States from 1 January 1979.

Richard BURKE
Member of the Commission

LEVELS OF MONETARY RELIEFS (1) FROM TAXES APPLICABLE
FROM 1.1.1979

I. Expressed in EUA

Reliefs for travellers	within the Community	180 EUA
	from third countries	40 EUA
Reliefs for small consignments	within the Community	60 EUA
	from third countries	30 EUA

Reduced relief for travellers under 15 years old	within the Community	50 EUA
	from third countries	20 EUA

Exclusions from reliefs which may be applied - By Denmark until 31.12.1981	Goods whose unit value exceeds	
	135 EUA	
- By Ireland until 31.12.1983	77 EUA	

(1) Member States may reduce these reliefs to 1/10th of their value for frontier zone residents, frontier zone workers and international travel crew members (see page 16 - article 5 of Directive N° 69/169/EEC).

II. Expressed in national currencies after calculation
and rounding for 1979

Member State	Reliefs for travellers		Reliefs for under 15 year olds (1)	
	Within the Community	From third countries	Within the Community	From third countries
Belgium	7 200 BFR (2)	1 600 BFR	2 000 BFR	800 BFR
Denmark	1 275 DKR (3)	350 DKR	1 275 DKR(3)	350 DKR
Germany	460 DM	100 DM	460 DM	100 DM
France	1 030 FF	230 FF	290 FF	115 FF
Ireland	120 IRL (4)	27 IRL	34 IRL	14 IRL
Italy	195 000 LIT	43 500 LIT	54 000 LIT	21 500 LIT
Luxembourg	7 200 LFR (2)	1 600 LFR	2 000 LFR	800 LFR
Netherlands	500 HFL (2)	110 HFL	500 HFL	110 HFL
United Kingdom	120 UKL	28 UKL	120 UKL	28 UKL

Member State	Reliefs for small consignments	
	Within the Community	From third countries
Belgium	2 400 BFR	1 200 BFR
Denmark	425 DKR	200 DKR
Germany	150 DM	75 DM
France	340 FF	170 FF
Ireland	40 IRL	20 IRL
Italy	65 000 LIT	32 500 LIT
Luxembourg	2 400 LFR	1 200 LFR
Netherlands	165 HFL	85 HFL
United Kingdom	40 UKL	20 UKL

- (1) Denmark, Germany, the Netherlands and the United Kingdom grant the full allowances to these travellers.
(2) From 1.7.1979, the Benelux countries grant an increased allowance of 9 250 BFR/LFR or 640 HFL, as the case may be, to travellers between their countries.
(3) Denmark excludes goods whose unit value exceeds 950 DKR.
(4) Ireland excludes goods whose unit value exceeds 52 IRL.

QUANTITATIVE RELIEFS (1)(2)(3) FROM TAXES AND EXCISE DUTIES

APPLICABLE FROM 1.1.1979

Product	Travellers within the Community	Travellers from third countries
<u>Tobacco products</u> (4) cigarettes or cigarillos (cigars of a maximum weight of 3 g each) or cigars or smoking tobacco	300 150 75 400 g	200 100 50 250 g
<u>Alcoholic beverages</u> (4) distilled beverages and spirits of an alcoholic strength exceeding 22° or distilled beverages and spirits, and aperitifs with a wine or alcohol base of an alcoholic strength not exceeding 22°; sparkling wines, fortified wines and still wines	to a total of 1.5 litres to a total of 3 litres to a total of 4 litres(5)	1 standard bottle (0.70 to 1 litre) to a total of 2 litres to a total of 2 litres
<u>Perfumes and toilet waters</u>	75 g 3/8 litre	50 g 1/4 litre
<u>Coffee</u> (6) or coffee extracts and essences	750 g 300 g.	500 g 200 g
<u>Tea</u> or tea extracts and essences	150 g 60 g	100 g 40 g

- (1) These reliefs do not prejudice national provisions applicable to travellers whose residence is outside Europe.
- (2) Member States may reduce certain of these reliefs for frontier zone residents, frontier zone workers and international travel crew members (see p.16 - Article 5 of Directive N° 69/169/EEC).
- (3) Denmark has the right to introduce different quantitative limits for travellers on trips of short duration (see p.20 - Article 1 of Directive N° 77/800/EEC).
- (4) This relief does not apply to travellers under 17 years of age.
- (5) Denmark has the right to apply a limit of 3 litres.
- (6) This relief does not apply to travellers under 15 years of age.

PART I

TRAVELLERS' TAX FREE ALLOWANCES

COORDINATED TEXT OF THE MAIN ARTICLES OF THE COUNCIL DIRECTIVE
OF 28 MAY 1969 (1) AND SUBSEQUENT DIRECTIVES (2)

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

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- (1) Directive 69/169/EEC, OJ N° L. 133 of 4.6.1969.
(2) Directive 72/230/EEC, OJ N° L. 139 of 17.6.1972.
Directive 77/800/EEC, OJ N° L. 336 of 27.12.1977.
Directive 78/1032/EEC, OJ N° L. 366 of 28.12.1978.
Directive 78/1033/EEC, OJ N° L. 366 of 28.12.1978.

Coordinated text of main articles of the Council Directive "tax-free allowances for travellers" N° 69/169/EEC as amended and extended by subsequent Directives.

Article 1 (1)

1. 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 40 European units of account per person.
2. Member States may reduce this exemption to 20 European units of account for travellers under fifteen years old.
3. Where the total value per person of several items exceeds 40 European units of account 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.

Article 2 (1)

1. 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 180 European units of account per person.
2. Member States may reduce this exemption to 50 European Units of Account for travellers under fifteen years old.
3. Where the total value per person of several items exceeds 180 European Units of Account 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.

(1) See also p. 20 - "Derogations"

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.

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

Article 3

For the purpose of this directive:

1. The value of personal effects which are imported temporarily or are reimported 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. "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 10 litres shall be admitted duty free in such a container, without prejudice to national provisions governing the possession and transport of fuel.

Article 4 (1)

1. 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:

	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 g each) or	100	150
cigars or	50	75
smoking tobacco	250 g	400 g
b) Alcoholic beverages:		
- distilled beverages and spirits of an alcoholic strength exceeding 22° or	1 standard bottle (0.70 to 1 litre)	to a total of 1.5 litres
- distilled beverages and spirits, and aperitifs with a wine or alcohol base of an alcoholic strength not exceeding 22°; sparkling wines, fortified wines and	to a total of 2 litres	to a total of 3 litres
- still wines	to a total of 2 litres	to a total of 4 litres
c) Perfumes and toilet waters	50 g 1/4 litre	75 g 3/8 litre
d) Coffee or coffee extracts and essences	500 g 200 g	750 g 300 g
e) Tea or tea extracts and essences	100 g 40 g	150 g 60 g

2. 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.

(1) See also p. 20 - "Derogations"

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.

4. 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.

Article 5

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

b) alcoholic beverages:

- distilled beverages and spirits, of an alcoholic strength exceeding 22° or 0.25 litre

- distilled beverages and spirits,
and aperitifs with a wine or
alcohol base of
an alcoholic strength not exceed-
ing 22°; sparkling wines, fortified
wines and 0.50 litre
- 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 personal and spouses and dependent children, stationed in another Member State.

4. The restrictions in paragraph 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.

5. For the purposes of paragraphs 1, 2 and 4

- "frontier zone" means a zone which, as the crew 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.

6. Member States may exclude from exemption goods falling within headings N°s. 71.07 and 71.08 of the Common Customs Tariff.

7. 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.

Article 6

1. Member States shall take appropriate measures to avoid remission of tax being granted for deliveries to travellers whose domicile, habitual residence or place of work is situated in a Member State and who benefit from the arrangements provided for in this Directive.

2. Without prejudice to rules relating to sales made at airport shops under customs control and on board aircraft, Member States shall take the necessary steps with regard to sales at the retail stage to permit in the cases and under the conditions provided for in paragraphs 3 and 4 the remission of turnover tax on deliveries of goods carried in the personal luggage of travellers leaving a Member State. No remission may be granted in respect of excise duty.

3. As regards travellers whose domicile or habitual residence is situated outside the Community, each Member State may set limits and lay down conditions of application in respect of tax remission.

As regards travellers whose domicile, habitual residence or place of work is situated in a Member State, there may be remission of tax only in respect of items the individual value of which, inclusive of tax, exceeds the amount specified in Article 2 (1).

Member States may exclude their residents from the benefit of this tax remission.

4. Remission of tax shall be subject:

- a) in the cases referred to in the first subparagraph of paragraph 3, to production of a copy of the invoice or other document in lieu thereof, endorsed by the customs of the exporting Member States to certify exportation of the goods;
- b) in the cases referred to in the second subparagraph of paragraph 3, to production of a copy of the invoice or other document in lieu thereof, endorsed by the customs of the Member State where final importation takes place or by another authority of that Member State competent in matters of turnover tax.

5. For the purposes of this Article:

- domicile or habitual residence' means the place entered as such in a passport, identity card or, failing those, other identity documents which the exporting Member State recognizes as valid;
- item means a thing or a group of things which normally constitute a whole.

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 obtained on the first working day of October with effect from 1 January of the following year.

(1) OJ N° L. 356 of 31.12.1977.

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.

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.

DEROGATIONS

Text of Article 1 of Council Directive N° 77/800/EEC of 19 December 1977 and of Article 5 of the Third Council Directive N° 78/1032/EEC of 19 December 1978.

Article 1

(Directive N° 77/800/EEC)

By way of derogation from Directive 69/169/EEC, the Kingdom of Denmark shall have the right, in respect of exemption for imports of tobacco products, alcoholic beverages (distilled beverages and spirits of an alcoholic strength exceeding 22°) and beer (if the quantity exceeds two litres):

- a) to maintain the rules currently in force up to and including 31 December 1979, where such goods are imported by travellers who are not resident in Denmark and whose stay in Denmark is for less than 24 hours;
- b) to apply the following quantitative limits, where such goods are imported by travellers resident in Denmark, after a stay in another country:
 - until 31 December 1980, when the stay is less than 72 hours, and from 1 January 1981 to 31 December 1982, when the stay is less than 48 hours:

cigarettes (until 31 December 1981)	40
(from 1 January 1982 to 31 December 1982) or cigarillos (cigars of a maximum weight of 3 g each) or cigars or smoking tobacco	60 20 20 100 g
distilled beverages and spirits of an alcoholic strength exceeding 22°	nil
beer	two litres

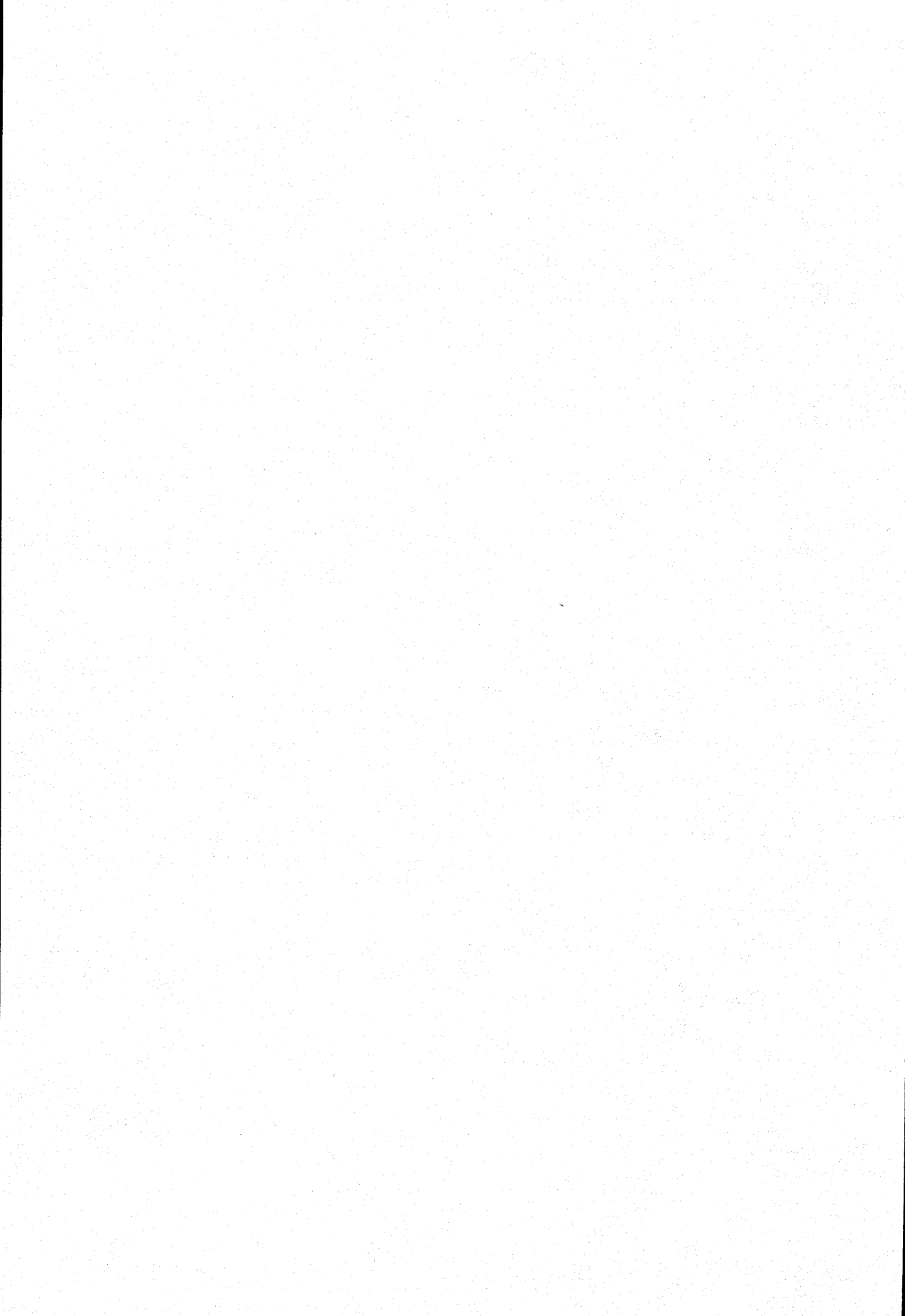
Article 5

(Directive N° 78/1032/EEC)

- 1. By way of derogation from Article 2 (1) of Directive 69/169/EEC
 - the Kingdom of Denmark may, until 31 December 1981, exclude from tax exemption goods whose unit value is in excess of 135 EUA;
 - Ireland may, until 31 December 1983, exclude from tax exemption goods whose unit value is in excess of 77 EUA.

2. During the period of implementation of the derogations referred to in paragraph 1, the other Member States shall take the necessary steps to permit the remission of tax, in accordance with the procedures referred to in Article 6 (4) of Directive 69/169/EEC, on goods imported into the Kingdom of Denmark and into Ireland which are excluded from exemption in those countries.

3. By way of derogation from Article 4 (1) (b) of Directive 69/169/EEC, with regard to the import of still wines with exemption from turnover tax and excise duty, the Kingdom of Denmark may maintain until 31 December 1983, the quantitative limit of three litres.



PART II

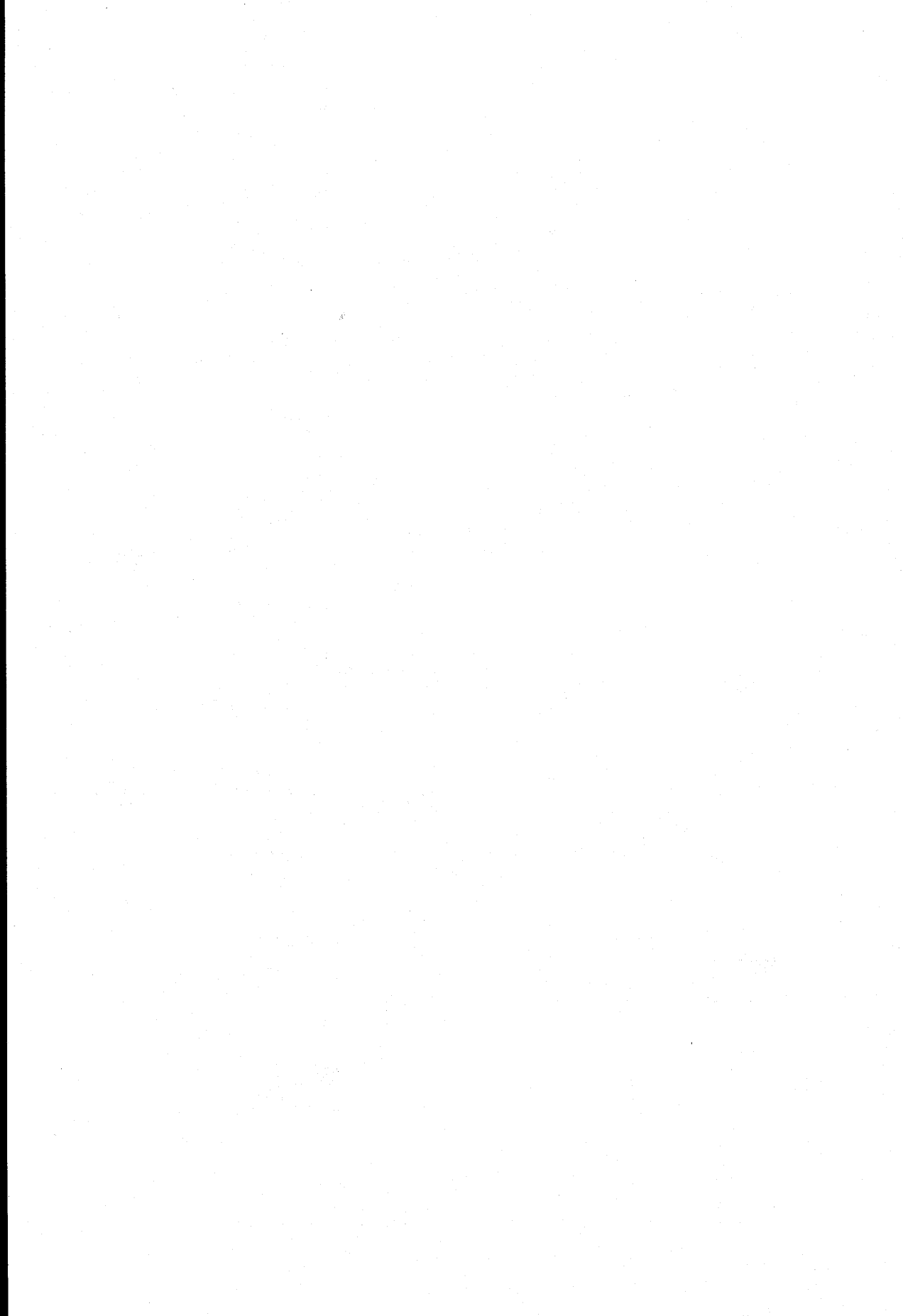
S M A L L C O N S I G N M E N T S

COORDINATED TEXT OF THE MAIN ARTICLES OF THE COUNCIL
DIRECTIVE OF 19 DECEMBER 1974 (1) AND SUBSEQUENT DIRECTIVES (2)

on the tax reliefs to be allowed on the importation of goods in
small consignments of a non-commercial nature

(1) Directive 74/651/EEC, OJ N° L. 354 of 30.12.1974.

(2) Directives 78/1034/EEC and 78/1035/EEC, OJ N° L. 366 of 28.12.1978.



A. RELIEF FOR SMALL CONSIGNMENTS FROM THIRD COUNTRIES

Article 1

(Directive N° 78/1035/EEC)

1. Goods in small consignments of a non-commercial character sent from a third country by private persons to other private persons in a Member State shall be exempt on importation from turnover tax and excise duty.
2. For the purposes of paragraph 1, "small consignments of a non-commercial character" means consignments which:
 - are of an occasional nature,
 - contain only goods intended for the personal or family use of the consignees, the nature and quantity of which do not indicate that they are being imported for any commercial purpose,
 - contain goods with a total value not exceeding 30 EUA,
 - are sent by the sender to the consigner without payment of any kind.

Article 2

1. Article 1 shall apply to the goods listed below subject to the following quantitative limits:
 - a) Tobacco products:
 - 50 cigarettes or
 - 25 cigarillos (cigars of a maximum weight of three grams each) or
 - 10 cigars or
 - 50 grams of smoking tobacco;
 - b) Alcoholic beverages:
 - distilled beverages and spirits of an alcoholic strength exceeding 22°:
one standard bottle (not exceeding one litre) or
 - still wines: two litres;
 - c) Perfumes: 50 grams or
toilet waters: 0.25 litre or eight ounces;

- d) Coffee: 500 grams or
coffee extracts and essences: 200 grams
- e) Tea: 100 grams or
tea extracts and essences: 40 grams.

2. The Member States shall have the right to reduce the quantities of the products referred to in paragraph 1 eligible for exemption from turnover tax and excise duties, or to abolish exemption for such products altogether.

3. Under no circumstances shall tax exemption granted for small consignments from non-member countries exceed that applicable to small consignments sent within the Community.

Article 3

Goods listed in Article 2 contained in a small consignment of a non-commercial character in quantities exceeding those laid down in the said Article shall be excluded in their entirety from exemption.

B. RELIEF FOR SMALL CONSIGNMENTS WITHIN THE COMMUNITY

Article 1

(Directive N° 74/651/EEC as amended by
Directive N° 78/1034/EEC)

- 1. Goods dispatched from a Member State in small consignments of a non-commercial character by a private person, wherever may be his permanent or usual residence or his principal place of business, intended for another private person in another Member State shall be allowed relief from turnover taxes and excise duties payable on importation.
- 2. For the purpose of paragraph 1, small consignments of a non-commercial character mean consignments of goods which:
 - a) have been acquired in the Community subject to the taxation normally imposed in the domestic market in one of the Member States and without relief from turnover taxes and/or excise duties;
 - b) are not intended for commercial use and appear from their nature and quantity to be intended solely for the personal or family use of the recipient;
 - c) are not sent against payment of any kind by the recipient; and
 - d) do not have a total value exceeding 60 European Units of Account for each consignment.

3. Notwithstanding the foregoing provisions of this Article, Member States shall have power to reduce the relief allowed for small consignments for products which are subject to the quantitative limits referred to in Article 4 of Council Directive N° 69/169/EEC of 28 May 1969 on the harmonization of provisions laid down by law, regulation or administrative action relating to the relief from turnover taxes and excise duty collected on importation in international passenger traffic, or to exclude those products from the benefit of the said relief.

C. COMMON PROVISIONS RELATING TO SMALL CONSIGNMENTS

- i) Abolition of certain postal charges for customs presentation (Decision of the Representatives of the Governments of the Member States of 18 December 1978 (1))

Not later than 1 July 1979, charges will no longer be levied for the presentation to customs of consignments of goods from a Member State and which benefit on importation from exemption from turnover taxes and excise duties.

- ii) Definition of the European unit of account and rounding off of reliefs (Article 1 (a) of Directive N° 74/651/EEC and Article 4 of Directive N° 78/1035/EEC)

1. The European unit of account (EUA) shall be as defined in the Financial Regulation of 21 December 1977 (2).

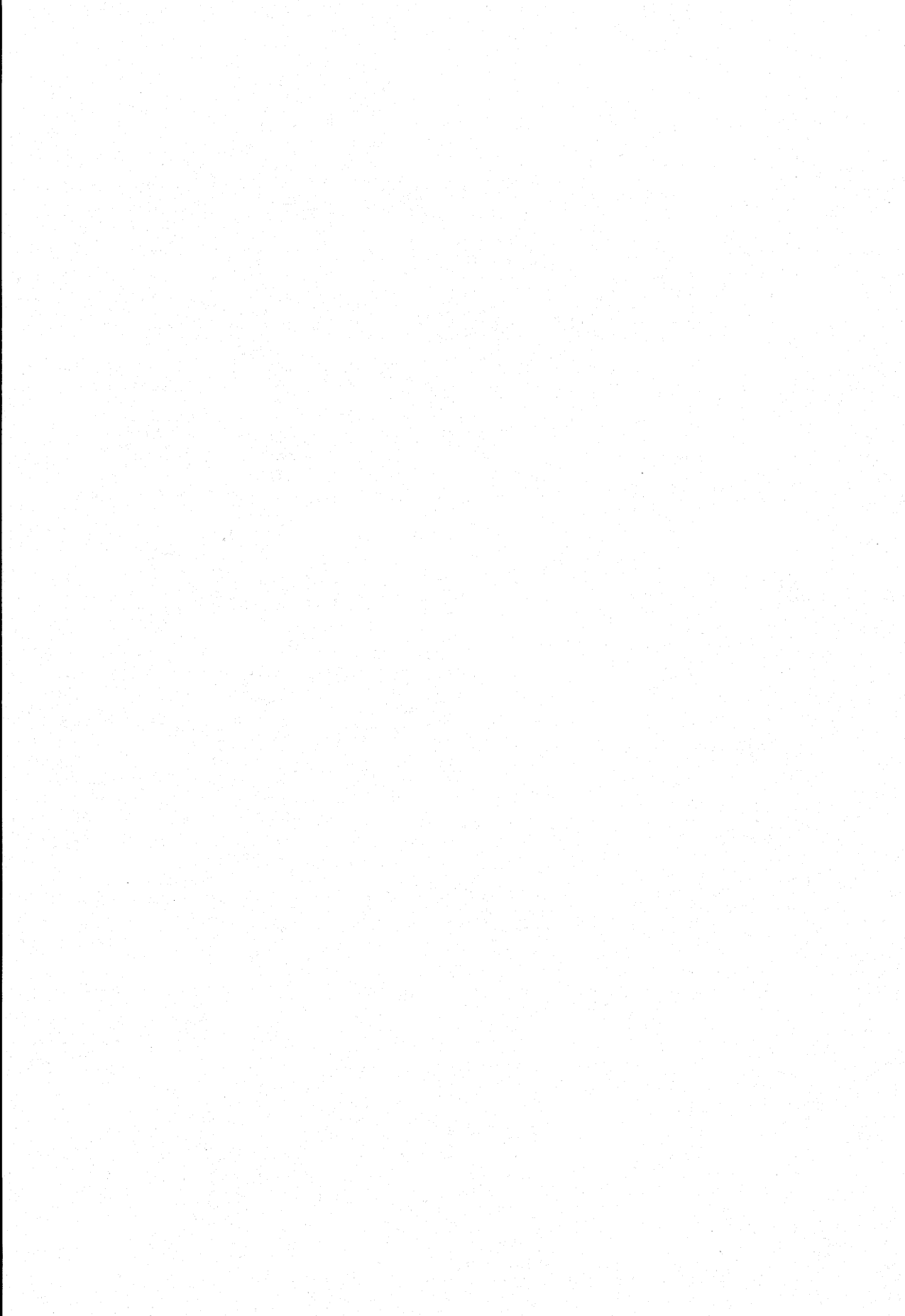
2. The EUA equivalent in national currency which shall apply for the implementation of these Directives shall be fixed once a year. The rates applicable shall be those obtained, on the first working day of October with effect from 1 January of the following year.

3. Member States may round off the amounts in national currency resulting from the conversion of the amounts in European units of account provided for in Article 1 (2), provided such rounding-off does not exceed 2 EUA.

4. Member States may maintain the amount of the exemption 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 amount of the exemption expressed in EUA would result in a change of less than 5 % in the exemption expressed in national currency.

(1) Decision N° 79/8/EEC, OJ N° L. 6 of 10.1.1979.

(2) OJ N° L. 356 of 31.12.1977.



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The publication presents a single coordinated text of the Council directives relating to tax reliefs for international travellers (Directives 69/169/EEC, 72/230/EEC, 77/800/EEC, 78/1032/EEC and 78/1033/EEC) and to tax reliefs for small consignments of a non-commercial character (Directives 74/651/EEC, 78/1034/EEC and 78/1035/EEC).

A brief introduction to the text outlines the motivation behind these provisions and highlights recent developments in this field such as the introduction of the European Unit of Account (EUA) for calculation of the various monetary allowances. The text is amplified by explanatory tables summarizing the monetary allowances in EUA and national currencies and the various quantitative limits which apply to certain goods.

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