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

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Article 1

Directive 69/169/EEC is hereby amended as follows:

1. in Article 1 (1), ‘ECU 45’ shall be replaced by ‘ECU 175’;

2. in Article 1 (2), ‘ECU 23’ shall be replaced by ‘ECU 90’;

3. Article 7b shall be replaced by the following:

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 definied 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.

[F1 Article 2

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Textual Amendments

F1 Deleted by Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax.

Article 3

1 Member States shall bring into force the provisions necessary to comply with this Directive by 1 April 1994 at the latest. They shall forthwith inform the Commission thereof.

When Member States adopt these provisions, they shall contain a reference to this Directive or shall be accompanied by such reference on the occasion of their official publication. The methods of making such a reference shall be laid down by the Member States.

[[F2]2 By way of derogation from paragraph 1, the Federal Republic of Germany and the Republic of Austria shall be authorised to bring into force the measures necessary to comply with this Directive by 1 January 2003 at the latest for goods imported by travellers entering German or Austrian territory by a land frontier linking Germany or Austria to countries other than Member