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)

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 (1),

Having regard to the opinion of the European Parliament (2),

Having regard to the opinion of the Economic and Social Committee (3),

Whereas Article 1 (1) of Council Directive 69/169/EEC of 28 May 1969 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 (4), as last amended by Directive 78/1032/EEC (5), provides for exemption for goods contained in the personal luggage of travellers coming from a third country, if such imports have no commercial character ;

Whereas the total value of the goods eligible for exemption must not exceed 25 units of account per person ; whereas, under Article 1 (2) of Directive 69/169/EEC, Member States may reduce this exemption to 10 units of account for travellers under 15 years of age ;

Whereas the introduction of the European unit of account in the legal acts adopted by the institutions of the European Communities in the field of tax exemptions must not have the effect of reducing the amounts expressed in national currency at present eligible for exemption ;

Whereas account must also be taken of the measures for the benefit of travellers recommended by the specialized international organizations, and in particular those contained in Annex F (3) to the International Convention on the simplification and harmonization of customs procedures, sponsored by the Customs Cooperation Council ;

Whereas this two-fold objective may be achieved by fixing the amount provided for in Article 1 (1) of Directive 69/169/EEC at 40 European units of account and that provided for in Article 1 (2) of that Directive at 20 European units of account ;

Whereas the term 'personal luggage' should be defined,

HAS ADOPTED THIS DIRECTIVE :

Article 1

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

1. Article 1 is hereby amended as follows :

   (a) Paragraph 1 shall be replaced by the following :

   '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.'

   (b) In paragraph 2, '10 units of account' shall be replaced by '20 European units of account'.

   (c) In paragraph 3, '25 units of account' shall be replaced by '40 European units of account'.

2. The following paragraph shall be added to Article 3 :

   '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.

(1) OJ No C 213, 7. 9. 1978, p. 9.
(2) OJ No C 261, 6. 11. 1978, p. 46.
(3) Opinion delivered on 19 October 1978 (not yet published in the Official Journal).
(4) OJ No L 133, 4. 6. 1969, p. 6.
(5) See page 28 of this Official Journal.