This document is meant purely as a documentation tool and the institutions do not assume any liability for its contents

►**B**

THIRD COUNCIL DIRECTIVE

of 19 December 1978

on the harmonization of provisions laid down by law, regulation or administrative action relating to the rules governing turnover tax and excise duty applicable in international travel

(78/1032/EEC)

(OJ L 366, 28.12.1978, p. 28)

Amended by:

	Official Journal		
	No	page	date
►**M1** Council Directive 83/651/EEC of 22 December 1983	L 370	62	31.12.1983

NB: This consolidated version contains references to the European unit of account and/or the ecu, which from 1 January 1999 should be understood as references to the euro — Council Regulation (EEC) No 3308/80 (OJ L 345, 20.12.1980, p. 1) and Council Regulation (EC) No 1103/97 (OJ L 162, 19.6.1997, p. 1).

▼B

THIRD COUNCIL DIRECTIVE

of 19 December 1978

on the harmonization of provisions laid down by law, regulation or administrative action relating to the rules governing turnover tax and excise duty applicable in international travel

(78/1032/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 the action in respect of tax exemptions granted to individuals in international travel should be continued so that people in the Member States become more aware of the reality of the common market;

Whereas travel between Member States should be facilitated by an increase in exemptions from turnover tax and excise duty, the amounts of which, as fixed by Directive 69/169/EEC [4], as amended by Directive 72/230/EEC [5], have moreover been reduced, in real terms, by the rise in the cost of living in the Community as a whole;

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 the rules governing tax remission at the retail stage should be harmonized in order to prevent instances of double taxation such as those resulting from the current provisions;

Whereas on account of the present economic situation a temporary derogation concerning both the unit value of goods to be imported into the Kingdom of Denmark and into Ireland and the quantitative restriction on still wines to be imported into the Kingdom of Denmark should be granted,

HAS ADOPTED THIS DIRECTIVE:

Article 1

Article 2 of Directive 69/169/EEC is hereby amended as follows:

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

‘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.’

(b) In paragraph 2, ‘30 units of account’ shall be replaced by ‘50 European units of account’.

(c) In paragraph 3, ‘125 units of account’ shall be replaced by ‘180 European units of account’.

---

[1] OJ No C 31, 8. 2. 1977, p. 5.
[2] OJ No C 133, 6. 6. 1977, p. 44.
[3] OJ No C 114, 11. 5. 1977, p. 33.
[4] OJ No L 133, 4. 6. 1969, p. 6.
[5] OJ No L 139, 17. 6. 1972, p. 28.