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SECOND COUNCIL DIRECTIVE

of 12 June 1972

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

(72/230/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 Council Directive of 28 May 1969[1] 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;

Having regard to the proposal from the Commission;

Having regard to the Opinion of the European Parliament;

Having regard to the Opinion of the Economic and Social Committee;

Whereas the Resolution of the Council and of the Representatives of the Governments of the Member States of 22 March 1971[2] on the achievement by stages of economic and monetary union in the Community provides in particular for a gradual widening of tax exemption granted to individuals when crossing intra-Community frontiers;

Whereas it is appropriate to make passenger travel between Member States easier by means of an increase in the exemption from turnover tax and excise duty provided for in the Council Directive of 28 May 1969; whereas, to that end and in order to reduce controls, the declarations to be made by travellers crossing intra-Community frontiers should henceforth be simplified where the value or quantity of goods in their possession does not exceed their duty-free entitlements;

Whereas persons residing near intra-Community frontiers and the crew of the means of transport used in international travel should henceforth be made eligible for certain exemptions;

Whereas, in view of the technical problems which have arisen from the application of Article 6 of the abovementioned Directive, certain problems relating to the remission of tax at the retail trade stage should be dealt with;

Whereas, having regard to the progressive establishment of an economic area whose characteristics are similar to those of a domestic market embracing the Community, Member States will have to abolish, in respect of intra-Community trade, the systems now in force involving the remission of tax on exportation and the imposition of tax on importation and also therefore the remission of turnover tax and excise duty at the retail trade stage.

Whereas, however, the complete abolition of such remission of tax can only be achieved gradually; whereas, as a first step, certain common rules applicable to persons residing in the Community should be laid down relating to standard cases of remission of tax at the retail trade stage;

HAS ADOPTED THIS DIRECTIVE:

Article 1

Article 2 of the Council Directive of 28 May 1969 shall be amended as follows:

[1] OJ No L 133, 4.6.1969, p. 6.
[2] OJ No C 28, 27.3.1971, p. 1.

(a) in paragraph 1, the words
'one hundred and twenty-five units of account'
shall be substituted for
'seventy-five units of account';

(b) in paragraph 2, the words
'thirty units of account'
shall be substituted for
'twenty units of account';

(c) in paragraph 3, the words
'one hundred and twenty-five units of account'
shall be substituted for
'seventy-five units of account'.

Article 2

The following shall be substituted for Article 4 (1) of the Council Directive of 28 May 1969:

'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	200	300
or		
cigarillos (cigars of a maximum weight of 3 grammes each)	100	150
or		
cigars	50	75
or		
smoking tobacco	250 g	400 g
(b) alcoholic beverages		
— distilled beverages and spirits of an alcoholic strength exceeding 22°	1 standard bottle (0·70 to 1 litre)	to a total of 1·5 litres
or		
distilled beverages and spirits, and aperitifs with a wine or alcohol base of an alcoholic strength not exceeding 22°; sparkling wines, fortified wines	to a total of 2 litres	to a total of 3 litres
and		
— still wines	to a total of 2 litres	to a total of 3 litres
(c) perfumes	50 g	75 g
and		
toilet waters	1/4 litre	3/8 litre
(d) coffee	500 g	750 g
or		
coffee extracts and essences	200 g	300 g
(e) tea	100 g	150 g
or		
tea extracts and essences	40 g	60 g'