

## P6\_TA(2006)0475

### Exemption from valued added tax and excise duty of goods imported by persons travelling from third countries \*

European Parliament legislative resolution on the proposal for a Council directive on the exemption from valued added tax and excise duty of goods imported by persons travelling from third countries (COM(2006)0076 – C6-0078/2006 – 2006/0021(CNS))

#### (Consultation procedure)

*The European Parliament,*

- having regard to the Commission proposal to the Council (COM(2006)0076)<sup>1</sup>,
  - having regard to Article 93 of the EC Treaty, pursuant to which the Council consulted Parliament (C6-0078/2006),
  - having regard to Rule 51 of its Rules of Procedure,
  - having regard to the report of the Committee on Economic and Monetary Affairs (A6-0361/2006),
1. Approves the Commission proposal as amended;
  2. Calls on the Commission to alter its proposal accordingly, pursuant to Article 250(2) of the EC Treaty;
  3. Calls on the Council to notify Parliament if it intends to depart from the text approved by Parliament;
  4. Asks the Council to consult Parliament again if it intends to amend the Commission proposal substantially;
  5. Instructs its President to forward its position to the Council and the Commission.

Text proposed by the Commission

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Amendments by Parliament

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Amendment 1  
Article 3, point (1 a) (new)

*(1a) "sea ferry or cruise passengers" means any passenger travelling by means of a scheduled maritime ferry, liner or cruise ship for at least 50 kilometres;*

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<sup>1</sup> Not yet published in OJ.

#### Amendment 2

##### Article 8, paragraph 1, subparagraph 1

1. Member States shall exempt from VAT and excise duty imports of goods, other than those referred to in Section 3, the total value of which does not exceed **EUR 220** per person.

1. Member States shall exempt from VAT and excise duty imports of goods, other than those referred to in Section 3, the total value of which does not exceed **EUR 330** per person.

#### Amendment 3

##### Article 8, paragraph 1, subparagraph 2

In the case of air travellers, the monetary threshold specified in the first subparagraph shall be **EUR 500**.

In the case of air travellers, ***or sea ferry or cruise passengers***, the monetary threshold specified in the first subparagraph shall be **EUR 1000**.

#### Amendment 4

##### Article 8, paragraph 2

2. Member States may lower the monetary threshold for travellers under ***fifteen years old***, whatever their means of transport. However, the monetary threshold may not be lower than EUR 110.

2. Member States may lower the monetary threshold for travellers under ***the age of sixteen***, whatever their means of transport. However, the monetary threshold may not be lower than EUR 110.

#### Amendment 5

##### Article 9, paragraph 2

2. Member States may choose to distinguish between air travellers and other travellers by applying the minimum quantitative limits specified in paragraph 1 only to travellers other than air travellers.

2. Member States may choose to distinguish between air travellers, ***or sea ferry or cruise passengers***, and other travellers by applying the minimum quantitative limits specified in paragraph 1 only to travellers other than air travellers ***or sea ferry or cruise passengers***.

#### Amendment 6

##### Article 10, paragraph 3

3. In addition to the exemption provided for in paragraph 1, Member States shall exempt from VAT and excise duty a total of **4 litres** of still wine and 16 litres of beer.

3. In addition to the exemption provided for in paragraph 1, Member States shall exempt from VAT and excise duty a total of **8 litres** of still wine and 16 litres of beer.

Amendment 7

Article 11

Exemptions under Articles 9 or 10 shall not apply in the case of travellers under **17 years of age**.

Exemptions under Articles 9 or 10 shall not apply in the case of travellers under **the age of eighteen**.

Amendment 8

Article 12

Member States shall exempt from VAT and excise duty, **in the case of any one means of motor transport, the fuel contained in the tank and** a quantity of fuel not exceeding 10 litres contained in a portable container, without prejudice to national provisions governing possession and transport of fuel.

Member States shall exempt from VAT and excise duty a quantity of fuel not exceeding 10 litres contained in a portable container, **transported in a motor vehicle** without prejudice to national provisions governing possession and transport of fuel. **Member States shall, however, have the right to monitor the rate of and take measures necessary to counteract petrol tourism for the purposes of tax avoidance in their border regions.**

Amendment 9

Article 14, paragraph 1, point (a)

**(a) persons resident in the frontier zone;**

**deleted**

Amendment 10

Article 16, paragraph 3 a (new)

**3a. The monetary thresholds indicated in Article 8(1) and (2) shall be revised at least every five years, by no less than the harmonised index of consumer prices or the official data from Eurostat on the average inflation rate of the Member States, whichever the higher, unless the Council unanimously decides otherwise.**