



STATUTORY INSTRUMENTS

S.I. No. 549 of 2007

EUROPEAN COMMUNITIES (TAX EXEMPTION FOR CERTAIN NON-
COMMERCIAL IMPORTS FROM THIRD COUNTRIES)
REGULATIONS 2007

(Prn. A7/1470)

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I, BRIAN COWEN, Minister for Finance, in exercise of the power conferred on me by section 3 of the European Communities Act 1972 (No. 27 of 1972) and for the purpose of giving effect to Council Directive 2006/79/EC of 5 October 2006¹, hereby make the following regulations—

1. These Regulations may be cited as the European Communities (Tax Exemption for Certain Non-Commercial Imports of Goods from Third Countries) Regulations 2007.

2. (1) In these Regulations—

“small consignments of a non-commercial character”, in relation to the importation of goods into the State, means, subject to Regulation 3, consignments which—

(a) are of an occasional nature,

(b) contain only goods intended for the personal or family use of the consignees, the nature and quantity of which do not indicate that they are being imported for any commercial purpose,

(c) contain goods with a total value not exceeding €45, and

(d) are sent by the sender to the consignee without payment of any kind;

“third country” means a country that is not a Member State of the European Communities;

“% vol” means alcoholic strength by volume which is the ratio, expressed as a percentage, of the volume of alcohol present in a product to the total volume of the product at a temperature of 20° Celsius.

(2) A word or expression that is used in these Regulations and is also used in Council Directive 2006/79/EC of 5 October 2006¹ has, unless the contrary intention appears, the meaning in these Regulations that it has in that Directive.

3. Goods in small consignments of a non-commercial character sent from a third country by private persons to other private persons in the State shall, subject to Regulation 4, be exempt on importation from value-added tax and excise duty.

¹OJ No. L 268 of 17 October 2006, p.15

*Notice of the making of this Statutory Instrument was published in
“Iris Oifigiúil” of 31st July, 2007.*

4. (1) The goods referred to in this paragraph shall be excluded in their entirety from the exemption provided for by Regulation 3:

- (a) cigarettes and other tobacco products;
- (b) the following alcohol and alcoholic beverages—
 - (i) distilled beverages and spirits of any strength, and undenatured ethyl alcohol of 80% vol. and over,
 - (ii) aperitifs with a wine or alcohol base, tafia, saké or similar beverages, and
 - (iii) still, sparkling and fortified wines;
- (c) perfumes;
- (d) toilet waters.

(2) The goods referred to in this paragraph shall be excluded from the exemption provided for by Regulation 3 if the quantities involved exceed the limits specified for the goods concerned:

- (a) (i) coffee: 500 grams, or
 - (ii) coffee extracts and essences: 200 grams;
- (b) (i) tea: 100 grams, or
 - (ii) tea extracts and essences: 40 grams.



GIVEN under my Official Seal,
24 July 2007

BRIAN COWEN.
Minister for Finance.

EXPLANATORY NOTE

(This is not part of the instrument and does not purport to be a legal interpretation.)

These Regulations give effect to Council Directive No. 2006/79/EC of 5 October 2006 which allows for exemption from Excise Duty and VAT on the importation of goods in small consignments of a non-commercial nature sent from a non-EU country by private persons to other private persons in an EU country.

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