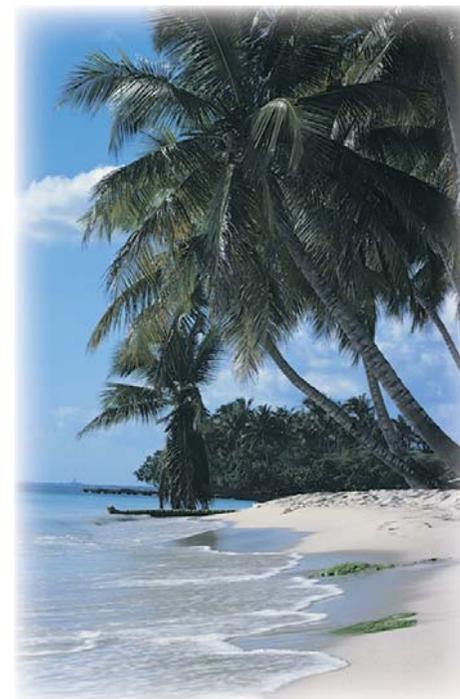


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Strategic Coordination and Communication Department - North Galaxy
Koning Albert II laan 33 - bus 70 - 1030 Brussels



Buying abroad: exemptions from Customs duty for travellers

- 2011 -

Belgian Customs wish you a pleasant journey!

How much can I buy when returning from non-EU Member State?

When you return home from a third country, that is to say from a country which is not a member of the European Union (1), or from a territory with a special tax status (2), you can **always** be **submitted** to a Customs check.

If you have anything to declare, choose the red lane.
Use only the green lane when you are sure that you have nothing to declare or that the quantity of goods that you bring back does not exceed the threshold of the exemptions from Customs duty mentioned in the first table.

Remark

If you travel by air and come from a third country (that is to say a country which is not a member of the European Union) via an airport located in the European Union, only the goods contained in your hand luggage must be declared to the Customs of the airport where the transfer takes place.

The goods of a non-commercial character contained in your luggage are granted an **exemption** from import duties and taxes to a certain extent. The exemptions are granted for goods purchased all taxes included as well as for those for which a reimbursement or a relief from those taxes because of their export was granted (for instance : purchases in a duty-free shop of an airport).

The exemption does not include some goods:

- (1) The Member States of the European Union are Germany, Austria, Belgium, Bulgaria, Cyprus, Denmark, Spain, Estonia, Finland, France, Hungary, Great Britain, Greece, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, the Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Sweden and the Czech Republic.
- (2) The territories with a special tax status are: the Channel Islands (Guernsey, Jersey...), the Canary Islands (Grand Canaria, Tenerife, ...), the DOM (French overseas departments and territories, that is to say French Guiana, the Réunion Island, Guadeloupe and Martinique), the Åland islands and the mount Athos. The travellers coming back from the territories with a special tax status of the EU only enjoy the exemptions applicable to the non-EU Member countries.

Information

You will find below the website and the phone numbers of the informations desks of the regional directorates where you can obtain more information with regard to exemptions:

General administration of Customs and Excise
<http://minfin.fgov.be>

Antwerp	0257 926 78
Brussels	0257 624 50
Ghent	0257 856 00
Hasselt	0257 617 50
Liège	04 254 87 23
Mons	065 34 13 10



N.B.: The information in this document is provided for information only. The regulations, laws, decrees and other measures which have force of law take precedence over the information which can under no circumstances be used in a dispute.

What can I purchase tax-free in the duty free shops?

✓ You travel within the European Union:

- Your purchases in the duty-free shops in reality always include the taxes (excise duty and VAT included). Therefore your purchases are not tax-free.
- When you travel to a territory with a special tax status, the rules concerning the countries outside the EU are applicable to your purchases in those shops when travelling to those territories (see below).

✓ You travel outside the European Union:

- If you take a non-stop flight or if your plane stops over (without collecting the registered baggage) in a Member State of the European Union, your purchases in the duty-free shops (« tax-free ») are in fact exempted from any tax (and are unlimited).

As a rule those purchases are exclusively intended to be used or consumed in a country outside the EU and are not intended to be reimported into the EU.

- When returning home, however, you will only enjoy the exemptions mentioned in the first table. Belgian Customs will charge the import duties and taxes on your purchases exceeding the exemption.

Travelling with valuables?

When you travel to non-EU Member countries and take valuables in your luggage, please ask for information from Customs to know the procedures to follow in that case. In this way you can reimport them duty-free during the return journey.

Table 1

GOODS OF A NON-COMMERCIAL CHARACTER	
Tobacco products*	Allowed quantities
Cigarettes	200 pieces or
Cigarillos	100 pieces or
Cigars	50 pieces or
Smoking tobacco	250 grams
Alcohol and alcoholic beverages*	Allowed quantities
Still wines	4 litres and
Beers	16 litres and
Distilled and spirituous beverages with an alcoholic strength exceeding 22% vol. Non-denatured ethyl alcohol of 80% and more vol	1 litre or
Distilled and spirituous beverages, wine- or alcohol-based aperitifs, tafia, sake or similar drinks with an alcoholic strength of up to 22% vol., sparkling or liqueur wines	2 litres
Other goods**	Total maximum amount by person
Air and sea travellers;	430 euros ***
Other travellers (by land, air plane or with a private pleasure shipping company)	300 euros ***

* The exemptions for "tobacco products" and "alcohol and alcoholic beverages" are only granted to travellers which are at least 17 years old.

** That exemption is restricted to 175 for travellers under fifteen.

*** Those amounts can be reconsidered. You can obtain updated information by calling the phone numbers mentioned at the end of the brochure.

The exemption does not include:

- ✓ goods needed for professional purposes
- ✓ goods intended for resale
- ✓ goods imported in far greater quantities than those commonly acquired in one go by private individuals

Goods imported in greater quantities than those allowed by the exemption:

If you import goods in greater quantities than those for which the exemption is granted, you must declare them to Customs in order to avoid the payment of a fine in addition to the taxes due.

- ✓ When imported quantities of tobacco and/or alcoholic beverages exceed those allowed by the exemption, only the quantities which exceed the maximum amount are submitted to the payment of taxes due.
- ✓ But, when a object belonging to the category Other goods is imported and its value exceeds the amount allowed by the exemption, the taxes due are collected on the total value of the afore-mentioned object.



How much can I buy when returning from an EU Member State?

If you come from a Member State of the European Union, you can introduce in Belgium goods purchased in that Member State without any limit of value or of quantity. This only applies to the goods acquired on the domestic market of the EU Member States (all taxes paid in the country of purchase).

However, excise duties must be paid for tobacco products and alcoholic beverages which are imported into Belgium for commercial purposes.

To establish that those products introduced in Belgium by a traveller are intended for commercial purposes, the Administration can take among others the following facts into account:

- ✓ the commercial status and the motives of the traveller
- ✓ the place of storage
- ✓ the means of transportation
- ✓ any document concerning the products, the nature of those products and their quantities according to the following indicative limits

Table 2

	Indicative limits
Tobacco products	
Cigarettes	800 pieces
Cigarillos (cigars weighing maximum 3 grams per piece)	400 pieces
Cigars	200 pieces
Smoking tobacco	1 kg
Alcoholic beverages	
Spirituos beverages	10 litres
Intermediate products (e.g. port wine, Pineau des Charentes, ...)	20 litres
Wines	90 litres (of which maximum 60 litres of sparkling wine)
Beers	110 litres