



TROUBLE-FREE TRAVEL

What you need to know about French Customs



Travelling to or from France? Don't spoil your holiday by accident! This guide will help you understand your rights and responsibilities with respect to French Customs.

You may be checked by customs officers **at the borders with countries outside the European Union** (third countries)* but also anywhere **within France** or the **customs territory of the European Union***.

These checks are carried out for safety reasons, and to protect your health and safeguard the environment.

Contact our information centre: Infos Douane Service

From France

0811 20 44 44

Service 0,06 € / min
+ prix appel

From outside metropolitan France or abroad

+33 (0)1 72 40 78 50



- In the event of a disagreement or dispute with a French Customs department, please send your complaint to ids@douane.gouv.fr
- This brochure has been simplified for information purposes and cannot in any way be considered as a substitute for legislation in force.

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Common procedures for all travellers entering and/or leaving France

Identity papers

Make sure you are carrying a valid identity card (less than 10 years old) or a passport.

For some countries a visa is required. Information can be obtained from the Prefecture in your *département* or from the embassy of your destination country.

Declaration of goods and payment of duties and taxes

In excess of the amounts and quantities for certain goods listed in the tables below¹, you must declare all products you are bringing into the country and pay the corresponding duties and taxes.

Declaration of cash and cash equivalents when entering and leaving France

As part of the fight against smuggling and money-laundering, and in order to ensure your safety, French Customs checks sums of money carried by travellers. You can play your part by remembering to make your declaration.

¹ On pages 14, 15, 17, 18, 20, 23, 24, 26 and 28



False declarations and failure to make a declaration will entail the payment of the applicable duties, taxes, and customs penalties. A receipt and/or a customs report will be delivered to the traveller.

If you are carrying a sum of money that is **equal to or greater than €10,000** (or its equivalent value in other currencies), you must declare this to customs **when entering or leaving France**.

In particular, the following must be declared (list not exhaustive): cash (banknotes and coins), negotiable instruments that are in bearer form or endorsable (such as traveller's cheques, bank cheques and bearer bonds) and all types of commercial papers (promissory notes, money orders, etc.).

For transfers between EU countries, the declaration requirement also includes plaques, casino vouchers or chips, digital currency (prepaid cards), and gold exchange-traded products.

A complete list of what you need to declare can be found online at douane.gouv.fr. Click on the heading "Espace Particulier", then "Sommaire" > "Vous voyagez" > "Formalités générales" > "Obligation déclarative des sommes, titres et valeurs"

Note: These declaration requirements also apply to couples, families and domestic partnerships, whenever the total of the amounts carried by the group in question exceeds the 10,000-euro threshold.

How to make your declaration:

ONLINE

Using Dalia, you can make your declaration online up to two days before your departure date, completely free of charge. Here's how:

- Go to <https://pro.douane.gouv.fr>
- Sign up and create your Prodouane account
- Fill out the declaration form, which is available in French, English and Spanish
- Validate, and you're done!

Note: please note down your registration number; you will need it if you are inspected. You can also save and print your completed declaration form.

*If you are unable to make your declaration online, you can download a declaration form (Cerfa form no. 13426*04) from the French Customs website and fill it out.*

Hand your declaration to a customs officer at the border when you are entering or leaving France.

You can also, at least five working days before the start of your trip, send your declaration to the office of the Regional Directorate for Customs and Excise in your area, along with an envelope bearing the address where you would like to receive the stamped copy of the declaration. If you do not live in France, send your declaration (along with an envelope bearing your address) to:

Direction interrégionale des Douanes de Roissy – Aéroport Charles de Gaulle – Rue du Signe – BP 10108 – 95701 Roissy Cedex

Important: you cannot regularise your status by filing a declaration after the fact.

Goods subject to special procedures

The import and/or export of certain goods are subject to special procedures (declaration, licences, certificates of ownership, etc.) that apply to:

- **Plants and plant products**, which may be subject to mandatory phytosanitary inspection at the first point of entry into EU territory prior to customs clearance.

You must obtain a Common Health Entry Document for Plant Protection (CHED-PP) from the Veterinary and Phytosanitary Border Inspection Office (SIVEP).

For further information, please contact the Ministry for Agriculture, the Food Processing Industry and Forestry (see useful addresses at the end of this brochure).

- **Endangered species* of wild fauna and flora** that are strictly protected under Appendices II and III of the Washington Convention (CITES) and Annexes B and C of the EU Wildlife Trade Regulation implementing the Convention.

Entry or exit of the species listed in these appendices and annexes, as well as parts of these species, or products made from these species must be accompanied by the required CITES permit, which can be obtained from a Regional Directorate for the Environment, Planning and Housing.

Reminder: the species listed in Appendix A of the CITES are prohibited (see the list of prohibited goods below).

- **Live animals and animal-based products** are subject to a mandatory health inspection at the first point of entry on EU territory, prior to passing through customs.

The Common Veterinary Entry Document (CVED) certifying that the health inspection has actually taken place is delivered by the veterinary services and must always be submitted along with the customs declaration.

For further information, please contact the Veterinary and Phytosanitary Border Inspection Office (SIVEP), General Directorate for Food (see useful addresses at the end of this brochure) or the Regional Directorate for Food, Agriculture and Forestry in your area.

For further information about these requirements, please consult the www.douane.gouv.fr website. Click on the heading “Espace Particulier”, then “Sommaire” > “Vous voyagez” > “Formalités générales”.

- **Cultural goods***: cultural goods leaving the national customs territory must travel with a certificate; cultural goods leaving Community customs territory of the European Union* must also travel with an export authorisation (or a licence). Both documents are delivered by the Ministry for Culture and Communication. When the cultural goods are exported out of customs territory of the European Union* to a third country*, customs procedures are mandatory: regardless of the value of the goods, an export declaration concerning the goods must be filed with a customs office.

For a list of the cultural goods subject to this regulation, please contact the Ministry for Culture and Communication (see useful addresses at the end).

- **Weapons and ammunition: depending on their category**, they are subject to prior transfer agreement, import authorisation, transfer permit, or export authorisation.

Please consult the www.douane.gouv.fr website. Click on the heading “Espace Particulier”, then “Sommaire” > “Vous voyagez” > “Formalités générales”.



You are responsible for getting all the necessary information before your departure or arrival, and you must acquire all the requisite permits (see useful addresses at the end). If you fail to do so, the goods will remain in customs' custody until the proper documents are submitted.

Prohibited goods

It is **strictly prohibited** to import, export or possess certain goods, including:

- **Narcotics and psychotropic drugs** (except when accompanied by a prescription, medical certificate or an import and export authorisation for medicinal drugs, substances or preparations classified as a narcotics or psychotropic drugs).
- **Counterfeit goods***, which often jeopardise your and your children's safety.



You are liable to pay severe penalties if counterfeit goods are found in your possession. Penalties range from confiscation of the goods, fines of up to twice the price of the original products, to a prison term.

- **Attack dogs**: unless they are registered in a studbook recognised by the Ministry for Agriculture, the Food Processing Industry and Forestry (see appendix to the Order of 27 April 1999), the following breeds of attack dogs may not be imported: Staffordshire bull terriers, American Staffordshire terriers, Mastiffs/Boerboels, Tosas and Molossers.
- **Certain plants and plant products** because they may carry harmful organisms to European flora. They are listed in the Order of 24 May 2006 concerning health requirements for plants and plant products.

Exemptions for scientific purposes may be obtained from the Ministry for Agriculture, the Food Processing Industry and Forestry. In this case, you will be issued an official authorisation letter that you must submit, along with the items in question, to the Phytosanitary Inspection Office at your point of entry into the European Union.

For further information, please contact the Veterinary and Phytosanitary Border Inspection Office (SIVEP – General Directorate for Food – Ministry for Agriculture, the Food Processing Industry and Forestry) (see useful addresses at the end), or the Regional Directorate for Food, Agriculture and Forestry for your region.

- **Endangered species* of wild fauna and flora protected by the Washington Convention (CITES) and listed in Appendix I to this Convention or in Annex A of the EU regulation implementing the CITES (total ban on all trade); products derived from these species (with certain exceptions).**
- **Products or objects with pornographic pictures or representations of minors.**



Entering Metropolitan France

Arriving from a country outside the European Union (third country*), a territory outside of the customs territory of the European Union*, or a non-EU territory for tax purposes* **14**

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Arriving from a Member State of the European Union*

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Arriving in a French Overseas *Département* (DOM)* from Metropolitan France or an EU country

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Entering Metropolitan France

Arriving from a country outside the European Union (third country*), a territory outside of the customs territory of the European Union*, or a non-EU territory for tax purposes*

Goods you have purchased or received as gifts in a third country*

When entering France, you may bring with you, in your personal luggage*, goods purchased or received as gifts in a third country* without filling out a declaration or paying duties and taxes.

Depending on the case, the value of the said goods must not exceed the amounts listed below:

Travellers under 15 (regardless of means of transportation)	€150
Travellers 15 and older using a means of transportation other than air or maritime transport	€300
Travellers 15 and older using air or maritime transport	€430

Important: different people are not allowed to pool the above amounts so as to reach a higher tax-free amount for a single object.

For instance, a couple returning from Japan may not request the tax exemption for an appliance worth €860.

In addition to **value-based tax exemptions***, you are entitled to quantitative exemption. You may import tobacco and alcoholic beverages without complying with any procedures and without paying duties and taxes within the limits of the table on the overleaf.

Tobacco and alcoholic beverages may be of different kinds within the allowed maximum tax-free quantity.

For instance, if you only buy 100 cigarettes, you will have used only half your tobacco allowance for this category: you may then use the remaining to buy half the cigarillo allowance (50 cigarillos) half the cigar allowance (25 cigars), or half the smoking tobacco allowance (125g).

PRODUCTS and GOODS	MAXIMUM QUANTITIES* ALLOWED (per person 17 or older)
TOBACCO¹	
Cigarettes	200 units
or Cigarillos	100 units
or Cigars	50 units
or Smoking tobacco	250 g
and	
ALCOHOLIC BEVERAGES¹	
Alcohol and alcoholic beverages with over 22° alcohol per volume	1 litre
or	
Alcohol and alcoholic beverages with less than 22° alcohol per volume	2 litres
and	
Still (not sparkling) wine	4 litres
Beer	16 litres

¹ The value of the tobacco and alcoholic beverages is not deducted from the duty-free allowance for goods.

* Persons under 17 are not entitled to the tobacco or alcohol allowance.

Important: you must declare to Customs any goods in excess of €150, €300, or €430 (see table opposite) that you are carrying, and pay the corresponding duties and taxes. The customs declaration may be oral or written, depending on the goods and their value.

Your personal belongings

No tax or customs procedures are required for personal belongings entering France. Their nature and quantity must not imply commercial purposes.

When you are returning from a **third country***, customs officers may ask you for **evidence that tax and duty is not owed on certain items** (jewellery, cameras, computers, camcorders, mobile phones, etc.). You must show invoices or customs receipts to prove that you purchased the items inclusive of tax in the European Union or, if you purchased them in a third country*, that you have already paid any duties and taxes owing in the European Union.

To spare you the trouble of carrying all these documents, and to facilitate customs clearance of your personal belongings, you may obtain a single document called the **free circulation card***. The free circulation card is **free of charge, valid 10 years** from date of issue and **renewable**. You can obtain one at any customs office by presenting your belongings together with supporting documents (invoices, customs receipts, warranty certificates, etc.). As and when you purchase new items, you may have additional entries listed on your card by applying to the same office that issued the original card.

Plants and plant products (flowers, fruit, vegetables, plants, etc.)

Because certain plants and plant products may contain harmful organisms and spread contamination, they must undergo phytosanitary inspection upon arrival in EU territory.

Nevertheless, some products carried in travellers' luggage may be exempt from phytosanitary inspection, provided they do not exceed the following quantities:

PLANTS and
PLANTS PRODUCTS

ALL NON-EU
COUNTRIES (except
Andorra and Switzerland)

<p>a.</p> <p>Soil and growing media, or any plant or plant parts with soil attached to it</p> <p>Live plants (plant cuttings, plants with exposed roots, potted plants, inedible roots and rhizomes, etc.)</p> <p>Foliage, leaves, branches (except those mentioned in c below)</p> <p>Seeds and grains</p> <p>Potatoes</p> <p>Fresh citrus fruit and their peel (except those that are peeled, dried, frozen, crushed or cooked)</p> <p>Animal feed</p> <p>Wood and bark, prefabricated wooden houses, wooden cribs (except for woodworking and bark specifically mentioned in b below)</p> <p>Vegetables, aromatic plants and herbs (except those that have been dried, frozen, crushed or cooked and those that are mentioned in c below)</p>	<p>0 kg or 0 units</p>
<p>b.</p> <p>Fresh fruit or vegetables (all types, except citrus)</p> <p>Edible roots and rhizomes that are completely free of soil</p> <p>Bark/peel intended for medicinal or culinary use (all types, except citrus)</p>	<p>5 kg or 5 units* (unit = 1 piece of fruit, 1 vegetable, 1 root or 1 rhizome)</p>

* The most favourable limit is authorised.

PLANTS and PLANTS PRODUCTS	ALL NON-EU COUNTRIES (except Andorra and Switzerland)
<p>c.</p> <p>Fresh cut flowers (with or without leaves)</p> <p>Fresh leaf vegetables (celery only)</p> <p>Fresh leaves of aromatic plants (mint, basil, thyme, chervil, tarragon, chives, sage, coriander, etc.)</p>	<p>15 stalks</p>

For more information, please see the Order of 21 January 2015 that defines the quantities of plants, plant products and other items carried in travellers' luggage authorised for import, or contact the Veterinary and Phytosanitary Border Inspection Office (SIVPE), General Directorate for Food, Ministry for Agriculture, the Food Processing Industry and Forestry (see useful addresses at the end of this brochure) or the competent Regional Directorate for Food, Agriculture and Forestry.

Pets and foods

Pets (domestic carnivores, such as dogs, cats and ferrets); rabbits and domestic rodents; decorative tropical fish; reptiles and amphibians; aviary birds; and invertebrates with the exception of bees and shellfish) accompanying travellers arriving from third countries* are not subject to veterinary inspection provided they meet **all of the following conditions**:

- They must be accompanied by a responsible person
- They must not exceed five in number, with the exception of domestic carnivores for the purposes of competitions, exhibitions, sporting events
- They must be accompanied by the appropriate accompanying documentation, which must be completed and signed by a veterinarian in the country of origin
- They must be presented for customs inspection

Important: domestic carnivores must be **identified** either by tattoo or by an electronic transponder (since July 2011, a transponder is mandatory), **and must be accompanied by a valid anti-rabies vaccination certificate**. If they are being brought into EU territory from certain third countries* that are not rabies-free, a neutralising antibody titration is also required (this titration must have been performed in an EU-approved laboratory).

For more information, please contact the Ministry for Agriculture, the Food Processing Industry and Forestry (see useful addresses at the end).

The importation of certain protected animals is prohibited.

Monkeys are not considered pets and are not on the list of animals that travellers are allowed to bring into the country without veterinary inspection.

Certain species of wild animals (such as reptiles, amphibians and birds) are subject to the provisions of the Washington Convention on International Trade in Endangered Species.

An authorisation (CITES permit) issued by the competent Regional Directorate for the Environment, Planning and Housing is needed to import these species, in addition to any formalities due to veterinary regulations.

For further information, please contact the Ministry for Ecology, Sustainable Development and Energy (see the list of useful addresses at the end of this brochure).

Foods of animal origin and products of animal origin are subject to restrictions: travellers are not allowed to carry meat, meat-based products, milk and dairy products imported from third countries* in their personal packages and luggage.

Exceptions:

- products from Andorra, Liechtenstein, San Marino, Switzerland and Norway
- **up to 10 kg** of products from Greenland, Iceland and the Faroe Islands

Products of animal origin other than meat, meat-based products and dairy products are allowed in personal packages and traveller' luggage in the following quantities:

■ * see glossary

PRODUCTS OF ANIMAL ORIGIN	ORIGIN: NON-EU COUNTRIES	SPECIFIC ORIGIN
Meat, milk, meat products, dairy products	BANNED	Faroe Islands, Greenland, Iceland Up to 10kg authorised Andorra, Liechtenstein, Norway, San Marino, Switzerland Authorised without weight limit
Fishery products	Up to 20kg authorised	Faroe Islands, Iceland, Andorra, Liechtenstein, Norway, San Marino, Switzerland Authorised without weight limit
Other animal-origin products for human consumption (honey, snails, etc.) Powdered infant formula, infant foods, special foodstuffs, and special food for pets required for medical purposes	Up to 2kg authorised	Faroe Islands, Greenland, Iceland Up to 10kg authorised Andorra, Liechtenstein, Norway, San Marino, Switzerland Authorised without weight limit

For further information, please contact the Ministry for Agriculture, the Food Processing Industry and Forestry (see useful addresses at the end of this brochure).

Medicinal drugs

Medicinal drugs for personal use may be imported in quantities sufficient for a 3-month treatment without prescription (or for longer than 3 months, with a prescription), provided they are carried in your baggage.

Important: importing amounts exceeding the maximum quantity allowed for personal use is prohibited.

Your private motor vehicle

If you live outside the European Union*

You do not have to comply with any procedure if your stay in France is **shorter than 6 months**, and if you take your private motor vehicle with you when you leave.

During your stay in France, you may not lend, rent, or otherwise dispose of your means of transport, to a resident of the European Union.

If you live in the European Union

If you buy a vehicle outside the UE for your own use you must clear it through Customs and pay the applicable duties and taxes.

When you enter France, the fuel contained in the standard tank of your private motor vehicle and in a spare fuel can with a maximum capacity of 10 litres is exempt from duties and taxes.



Entering Metropolitan France

Arriving from Andorra

Goods you have purchased or received as gifts in Andorra

When entering France, you may bring with you, in your personal luggage*, goods purchased or received as gifts in Andorra without filling out a declaration or paying duties and taxes, as long as the total value of these goods and gifts does not exceed **€900** (**€450** for travellers **under 15**).

In addition to this value-based tax exemption, you may import the products listed below, without complying with any procedures or paying duties and taxes, to France:

- Tobacco, alcoholic beverages, coffee, tea, perfumes, and toilet water in amounts that do not exceed the quantities listed in the table opposite;
- Foodstuffs within the limit of **€300** per traveller (**€150** for travellers **under 15**) in amounts that do not exceed the maximum quantities allowed listed in the table on page 24.

Tobacco and alcoholic beverages may be of different kinds within the limit of the maximum tax-free quantities allowed.

For example: if you buy only 100 cigarettes, i.e., one-third of your tobacco allowance, you may use the remaining two-thirds to buy 100 cigarillos, or 50 cigarillos, and 25 cigars.

PRODUCTS and GOODS	MAXIMUM QUANTITIES* ALLOWED (per person aged 17 or older)
<p style="text-align: center;">TOBACCO¹ Cigarettes or Cigarillos or Cigars or Smoking tobacco</p> <p style="text-align: center;">and</p> <p style="text-align: center;">COFFEE or coffee extracts and essences</p> <p style="text-align: center;">and</p> <p style="text-align: center;">TEA or tea extracts and essences</p> <p style="text-align: center;">and</p> <p style="text-align: center;">ALCOHOLIC BEVERAGES Still (not sparkling) wine</p> <p style="text-align: center;">and</p> <p>either alcoholic beverages with over 22° alcohol/volume, non-denatured ethyl alcohol of 80% vol and over</p> <p>or alcoholic beverages with 22° alcohol/volume or less</p> <p style="text-align: center;">and</p> <p style="text-align: center;">PERFUMES</p> <p style="text-align: center;">and</p> <p style="text-align: center;">TOILET WATER</p> <p style="text-align: center;">and</p>	<p>300 units</p> <p>150 units</p> <p>75 units</p> <p>400 g</p> <p>1 kg</p> <p>400 g</p> <p>200 g</p> <p>80 g</p> <p>5 litres</p> <p>1.5 litre</p> <p>3 litres</p> <p>75 ml</p> <p>375 ml</p>
FOODSTUFFS (see special cases on the following page)	MAXIMUM VALUE ALLOWED
<p>- Per traveller aged 15 or older</p> <p>- Per traveller under 15</p> <p style="text-align: center;">OTHER GOODS</p> <p>- Per traveller aged 15 or older</p> <p>- Per traveller 15 ans</p>	<p>€300</p> <p>€150</p> <p>€900</p> <p>€450</p>

* Persons **under 17** are not entitled to the tobacco or alcohol allowance.

Special cases: certain foodstuffs are entitled to exemption within the following limits:

PRODUCTS and GOODS	QUANTITIES*
DAIRY PRODUCTS	
Milk powder	2.5 kg
Condensed milk	3 kg
Fresh milk	6 kg
Butter	1 kg
Cheese	4 kg
SUGAR AND SWEETS	5 kg
MEAT	5 kg

*The total value of all the imported foodstuffs taken together must not exceed €300 per traveller (€150 for travellers under 15).

Non-pooling duty-free purchases

Separate individuals are not allowed to pool the maximum allowable sums and quantities listed on page 23 in order to reach a higher duty-free amount for a single object or purchase. For example, a couple returning from Andorra may not request a tax exemption for an appliance worth €1,800 or for a 150-ml bottle of perfume.

Important: goods comprising several items that are transported together in the same means of transport are considered as a single item, regardless of the number of invoices (e.g., parts of a computer).

Goods subject to special procedures

Pets such as dogs, cats and ferrets travelling between France and Andorra must be identified (tattoo or electronic chip), vaccinated against rabies, and have a standard European passport, which has been issued and filled out by your veterinarian.



Aniseed extracts are strictly prohibited when travelling between France and Andorra.



Entering Metropolitan France

Arriving from
a Member State
of the European Union*

Goods you have purchased in another Member State of the European Union*

General purchases: if the goods that you have purchased in another Member State are for your own use, you do not need to complete any declarations or pay duties and taxes. You pay the value added tax (VAT) directly in the country where you purchased your goods, at the current rate there.

Medicinal drugs for personal use may be imported in quantities sufficient for a 3-month treatment without a prescription (or for longer than 3 months, with a prescription), provided they are carried in your baggage.

Important: Carrying amounts in your baggage that exceed the maximum quantity allowed for personal use is prohibited.

Alcoholic beverage and tobacco purchases: as a private individual you may buy alcohol and tobacco in another Member State for personal consumption (“your own needs”) as long as you carry them with you. You pay the applicable VAT and excise duties on these goods (special excise taxes) in the country where you make your purchases, at the current rate there.

However, excise duties and taxes are payable in France if:

- The foreign supplier is handling their transport (distance selling arrangements)

* see glossary

- It appears that, on the basis of various criteria established by EU regulations (quantities in particular), your purchase was made for commercial purposes (not for personal consumption)

The quantities of alcohol, wine, beer and tobacco listed in the two following tables are per person. They are guide levels.

GUIDE LEVELS FOR ALCOHOL and ALCOHOLIC BEVERAGES ASSUMED TO BE FOR PERSONAL CONSUMPTION (per person over 18 years of age*)

Spirits (whiskey, gin, vodka, etc.)	10 litres
Intermediate products (vermouth, port wine, Madeira, etc.)	20 litres
Wine	90 litres (of which 60 litres maximum of sparkling wine)
Beer	110 litres

* In accordance with the French Public Health Code.

GUIDE LEVELS FOR QUANTITIES OF TOBACCO ASSUMED TO BE FOR PERSONAL CONSUMPTION (per person over 18 years of age*)

Cigarettes	800 (4 cartons)
Cigars	200
Cigarillos	400
Smoking tobacco	1 kg

* If you exceed one of these quantities, French Customs may check the extent to which the tobacco you are transporting is actually for your personal consumption, particularly in regard to the criteria established in the Circular of 3 September 2014, which is available on the www.douane.gouv.fr website. Click on the heading "Espace Particulier", then "Sommaire" > "Vous voyagez" > "Franchises" > "Tabacs achetés dans l'Union européenne".

** In accordance with the French Public Health Code.

Purchase a new vehicle* for private use in another Member State: if you are a resident of France and you the dealer must invoice the purchase net of tax. You must pay the VAT applicable in France at your local tax office. You will then be issued an acquisition certificate, which you can then use to register the vehicle at the prefecture.

* see glossary



Entering France

Arriving in a French Overseas *Département* (DOM) from Metropolitan France or an EU country

Maximum values and quantities allowed for duty-free goods

Taxation in the French Overseas *Départements* (DOM) is different from the taxation applied in Metropolitan France and the European Union. Dock dues and regional dock dues are special taxes on consumer products entering the territory of the DOM.

The Regional Councils have set variable tax rates that provide additional financial resources for the DOM local authorities.

Upon arriving in one of the five DOM (Guadeloupe, Martinique, French Guiana, Réunion and Mayotte), you must declare any purchases or gifts (even those that have been purchased inclusive of tax in Metropolitan France) whose value exceeds the duty-free allowance, i.e., **€1,000 per person**, and pay the local taxes (dock dues and regional dock dues) and and pay the local (dock dues and regional dock dues) and national (VAT, tobacco and alcohol duties where applicable) taxes.

Useful tip: the tax rates usually range from 4 to 15% (dock dues), and from 1.5 to 2.5% (regional dock dues).

Get the facts from a customs office!

You are exempt from paying duty on certain items, provided you comply with the conditions and quantities listed in the following table :

VAT, DOCK DUES AND REGIONAL DOCK DUES

MAXIMUM VALUE ALLOWED
(per person)

€1,000

TRAVELLERS 17 OR OLDER (MANDATORY AGE)

MAXIMUM QUANTITIES ALLOWED

200 cigarettes
or 100 cigarillos
or 50 cigars
or 250 g of smoking tobacco

1 litre of alcohol and alcoholic beverages with over 22° of alcohol per volume

or

2 litres of alcohol and alcoholic beverages with 22° of alcohol per volume or less

and

4 litres of still wine (not sparkling)

and

16 litres of beer

Important: different people are not allowed to pool the above amounts so as to reach a higher tax-free amount for a single object. For instance, a group or a family of four travelling by plane may not bring in an appliance worth €4,000 duty-free (i.e., €1,000 x 4).

When the value of the purchase exceeds the thresholds listed above, you must pay the duties and taxes for the full value of the object, for which no tax reduction applies.

Goods subject to special procedures

Special provisions apply to the circulation of certain highly sensitive products. The list of goods has been drawn up with a view to preserving safety, health and the environment.

■ **Weapons and ammunition:** you may not import and/or export certain weapons and ammunition unless you comply with special procedures (declarations, acquisition permits, possession permits, etc.).

Please consult the www.douane.gouv.fr website. Click on the heading “Espace Particulier”, then “Sommaire” > “Vous voyagez” > “Formalités générales”.

Prohibited goods

The import or possession of certain goods is strictly prohibited. They include:

- **Counterfeit goods** that may often endanger your or your children’s safety.
- **Plants:** fresh fruit, flowers, plants (with or without potted earth), and so on, may not be imported in the luggage of private individuals. This ban is stipulated in the legislation listed below:
 - Guadeloupe prefectural Decree no 96-323 of 16 April 1996
 - Reunion prefectural Decree no 2104/3327 of 28 April 2014
 - Martinique prefectural Decree no 043448 of 22 November 2004.
- **Medicinal drugs:**
 - from Metropolitan France, they are not subject to any special procedures
 - from another country of the European Union, they are allowed when they are imported for personal use, i.e. in amounts sufficient for a 3-month treatment without a prescription (or for longer than 3 months, with a prescription) and if they are carried in your luggage.

Important: if the transported amount exceeds an amount sufficient for personal purposes, transport is prohibited.
- **Aniseed spirits** that do not comply with French legislation.



Staying in France

Tax-free purchases **32**



Staying in France

Tax-free purchases

If your usual place of residence is outside the European Union, and you have been in France or in the EU for less than 6 months, you may, under certain conditions, be exempt from paying VAT on certain items that you purchase during your stay and that you intend to export.

- At time of purchase, you must be able to produce evidence (i.e., identification) that your usual place of residence is in a third country*.
- To be eligible for a VAT refund, the purchases must be for your own use (and not for commercial purposes). You may purchase up to 15 units of the same article. Even for fewer than 15 units, French Customs may, on a case-by-case basis, decide that your purchase is for commercial purposes.

The purchases must have been made at the same shop, on the same day, and their total value must **exceed €175** including tax.

- **Not all goods are eligible for VAT refunds**, such as manufactured tobacco and petroleum products.
- So that you can claim a refund, the retailer will give you a tax refund form with a barcode and the PABLO logo.

When you leave the European Union for good – and before the end of the third month following the month of purchase – you must **scan the barcode on your tax refund form at one of the PABLO terminals located near the customs window at your point of departure** (see instructions below). Otherwise you must have the form stamped by the customs window (at France's borders, in international airports and at major cruise ship terminals).

Exception: if you make tax-free purchases in France but decide to leave the European Union through **another Member State**, you must have the form stamped by a customs office in that State and send it to the retailer.



Not all retailers offer the VAT exemption service. The amount of the VAT refund may take account of handling fees.

REQUIRED PROCEDURES UPON LEAVING FRANCE OR THE FINAL EU COUNTRY

PABLO terminals are available at the main exit points from French territory (see list on page 34).

To get a customs stamp on your tax refund form, scan the barcode on the form at a PABLO terminal. If you are inspected by French Customs, you must present your passport, your ticket (if any) and the goods listed on the form.

You must scan the tax refund form on the day of your departure, and before the end of the third month following the month of purchase.

Please note: If you are travelling by plane, remember to get your form stamped **before** you check your luggage.

When you scan the barcode on your form at a PABLO terminal, the message “OK Bordereau validé” confirms the export operation of the goods and has the same value as the customs stamp. You no longer need to send a copy of the receipt to the retailer, who is directly informed of the electronic stamp.

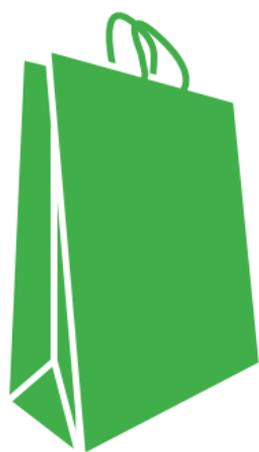
Depending on the form issued by the shop where you bought your goods, you may obtain your refund **immediately from an exchange office** at the airport, or via bank transfer.

Please note: Customs may check whether you meet the tax refund conditions. If not, customs may refuse to stamp your form. You may be fined for attempted fraud.

EXIT POINTS FROM FRENCH TERRITORY WITH PABLO TERMINALS

AIRPORTS	Roissy-Charles de Gaulle Paris-Orly (Sud and Ouest) Paris-Beauvais-Tillé, Marseille-Provence Nice-Côte d'Azur Lyon-Saint-Exupéry Nantes-Atlantique Strasbourg-Entzheim Geneva-Cointrin
PORTS	Grand Port Maritime de Marseille
BORDER CROSSING CHECKPOINTS	La Ferrière-sous-Jougne St-Julien-en-Genevois Vallard-Thonex

A complete and up-to-date list is available from the www.douane.gouv.fr website. Click on the heading "Espace Particulier", then "Sommaire" > "Vous voyagez" > "Détaxe".





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Leaving France

Your purchases at duty-free shops **38**

Your private motor vehicle **38**



Leaving France

Your purchases at duty-free shops*

On leaving France for a third country* you may make purchases on ships, planes, and at airports and ports.

The value and quantity of the sold products are not limited per person and per trip (but find out what duty-free allowances your destination country permits).

Your private motor vehicle

You may leave in your personal vehicle without complying with any particular procedures. Please see the section on “Your private motor vehicle” in the chapter “Entering France” on page 21.

* see glossary



Certain procedures must be complied with upon leaving France, regardless of your destination country. See the section “Common procedures for all travellers entering and/or leaving France.” (page 6).

Glossary

■ Allowances

Value and quantity thresholds (for certain goods) for purchases made abroad (non-EU country*, see below), which the traveller must comply with to qualify for duty and/or tax exemption upon arriving in France.

■ Counterfeit goods

Illegal copies or reproductions of products or objects infringing a trademark, a copyright (or similar right), a design, or model, or a patent protected by the rules governing intellectual property. Counterfeiting affects all branches of the economy: textiles, perfumes, pharmaceuticals, toys, etc. Counterfeits are totally banned (for import, export and possession).

■ Cultural goods

These are goods of historical and archaeological interest falling into a category defined by law. Two criteria may be used (separately or together) according to the category: the age of the object and its value.

■ Customs territory of the European Union

Customs territory of the EU includes:

- Territories of EU Member States
- The French overseas *départements* (Guadeloupe, French Guiana, Martinique, Réunion and, as from 1 January 2014, Mayotte)
- The French overseas community of Saint-Martin (with specific features)
- The Principality of Monaco, the Republic of San Marino
- The Canary Islands
- The Åland Islands (Finland), the Channel Islands
- The Isle of Man.

Non-Member States of the European Union (EU) are outside the customs territory of EU, as are the following territories of Member States:

- The following French overseas communities: New Caledonia, French Polynesia, Saint Barthélemy, Saint Pierre and Miquelon, the French Southern and Antarctic Lands and Wallis and Futuna

- The German territories of Büsingen and the island of Heligoland
- The Faeroe islands and Greenland
- The Spanish territories of Ceuta and Melilla
- The Italian territories of Campione d'Italia and Livigno
- The Dutch islands of Aruba, Bonaire, Curaçao, Saba, and Saint Martin
- The following British islands and territories: Anguilla, the Bermudas, the British Antarctic Territory, British Indian Ocean Territory, Cayman Islands, Falkland Islands, Gibraltar, Montserrat, Pitcairn Island, Saint Helena and Dependencies, South Sandwich Islands, South Georgia, Turks and Caicos Islands, and the Virgin Islands.

■ Dock dues

Tax levied for the benefit of local authorities in France's overseas *départements* (municipalities, the *département* of French Guiana and the overseas regions). In particular, dock dues apply to goods brought into the overseas *départements* from metropolitan France, other EU countries or third countries.

■ Duty-free shop

Shops found aboard ships and planes, and at seaports and airports. When departing for a third country, tax-free goods can be purchased at these shops.

■ Endangered species

Trade in endangered species (fauna and flora) is regulated by the Washington Convention, ratified by over 182 countries including France. The Convention ensures that international trade in animals and plants does not threaten their survival. It offers varying degrees of protection (total ban on all trade, restrictions, and protective measures) to more than 30,000 species. EU Member States have implemented Community regulations that harmonise and strengthen the implementation of the Washington Convention on EU territory.

■ EU tax territory

The EU tax territory is defined as “the interior” of each Member State* of the European Union. Some national territories are therefore excluded (see “Non-EU territories for tax purposes”)

■ European Union Member States

The 28 Member States of the European Union are Austria, Belgium, Bulgaria, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden, and the United Kingdom* (including the Isle of Man). Countries included in the customs territory of the European Union are deemed to be Member States.

* Pending the withdrawal of the UK from the European Union.

■ Free circulation card (see also Personal belongings)

This card for your personal belongings is free of charge, valid 10 years, and issued by any customs office. It proves that no tax or duty is owed on your belongings.

■ French overseas communities

New Caledonia, French Polynesia, Saint Barthélemy, Saint Martin, Saint Pierre and Miquelon, and the Wallis and Futuna islands.

■ French overseas *départements*

French Guiana, Guadeloupe, Martinique, Mayotte and Réunion

■ French Residents / Foreign Residents

Persons of French or foreign nationality whose usual place of residence is in France, i.e. they have been living in the country for at least 185 days of the calendar year, for personal or business reasons (if not for business purposes, then for personal purposes). Conversely, persons of French or foreign nationality whose usual place of residence is not in France are considered as residents abroad.

■ New motor vehicle

A vehicle with less than 6,000 kilometres mileage that has been delivered within six months from its commissioning date.

■ Non-EU territories for tax purposes

These are national territories that are outside “the interior” of EU Member States.

For France, they are the overseas communities and overseas *départements* (see above).

Other such territories include:

- The German territories of Büsingen and the island of Heligoland

- The Spanish territories of Ceuta and Melilla and of the Canary Islands
- The Greek territory of Agio Oros (Mount Athos)
- The Italian territories of Livigno, Campione d'Italia and the territorial waters of Lake Lugano
- The Finnish Åland Islands
- The British Channel Islands

■ Pablo

Interactive terminals with barcode readers that travellers can use to electronically stamp their tax refund forms. At the point of departure, travellers can get their receipts quickly stamped and receive an immediate tax refund.

■ Personal belongings (see also Free circulation card)

No procedures are required for personal property entering France (provided that it is not for non commercial purposes). Customs can issue a free circulation card to EU residents so as to facilitate customs clearance during travel to non-EU countries.

■ Personal baggage

Is the baggage that the traveller submits to customs upon arrival and the baggage the traveller may later submit to the same customs unit, provided that traveller proves that the said baggage was checked as accompanied baggage at time of departure with the airline carrier that transported the traveller. The nature or the amount of the goods in the baggage must not imply commercial purposes.

■ Quantitative levels

Maximum quantities allowed (for some goods).

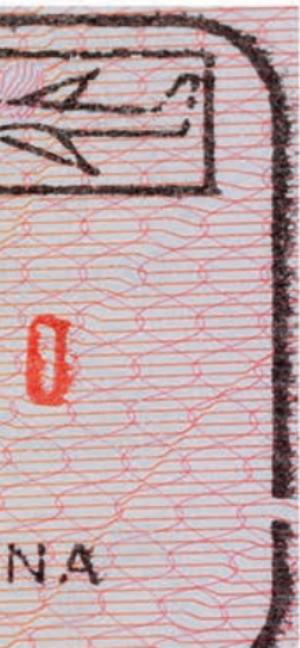
■ Tax-free purchases / Sales receipt form

These are purchases excluding value added tax (VAT) that a non-EU resident may make, under certain conditions related to his or her personal status, the type of goods and compliance of certain procedures.

■ Third countries

Countries outside the European Union (non-Member States)

- Territories not included in Community customs territory (see above) are deemed to be third countries.



Useful addresses

- **Ministère de l'économie et des finances**
[Ministry for the Economy and Finance]
 - **Infos Douane Service**
From France: 0811 20 44 44 (*Service €0.06/minute + cost of call*)
From outside Metropolitan France or abroad: +33 (0)1 72 40 78 50
 - **Direction générale des douanes et droits indirects**
[Directorate General of Customs and Excise]
Bureau de l'information et de la communication
Information and Communication Office
11, rue des Deux Communes
93558 MONTREUIL Cedex
www.douane.gouv.fr
Email : dg-bic@douane.finances.gouv.fr

- **Centre d'appel des renseignements administratifs**
[Administrative Information Call Centre]
39 39 « Allo service public » (*billed at local rates when calling from a land line*)
From Metropolitan France: €0.15/minute (inclusive of tax) – user contribution to this public service
From abroad or outside Metropolitan France: +33 1 73 60 39 39, from a land line only. Local rates + cost of international call (depending on country and telecoms operator)

- **Ministère de l'environnement, de l'énergie et de la mer, chargé des relations internationales sur le climat**
[Ministry for the Environment, Energy, Oceans and International Climate Relations]
developpement-durable.gouv.fr
<http://cites.application.developpement-durable.gouv.fr>
 - **Direction générale de l'aménagement, du logement et de la nature**
[Directorate General for Spatial Planning, Housing and Nature]
Direction de l'eau et de la biodiversité
[Directorate for Water and Biodiversity]
Bureau des échanges internationaux d'espèces menacées (PEM3)
[Office of International Trade of Endangered Species (PEM3)]
Tour Séquoïa 1, place Carpeaux
92055 Paris-La Défense Cedex
Phone: +33 1 40 81 21 22

- **Ministère des affaires sociales et de la santé**
[Ministry for Social Affairs and Health]
www.sante-jeunesse-sports.gouv.fr
 - **Direction générale de la santé**
[Directorate General for Health]
Bureau du médicament
[Office in charge of Medicinal Drugs]
14, avenue Duquesne – 75350 PARIS 07 SP
Phone: +33 (0)1 40 56 60 00
 - **Agence nationale de sécurité du médicament et des produits de santé (ANSM)**
[The French Agency for the sanitary safety of health products]
143, boulevard Anatole France
93285 SAINT-DENIS Cedex
Phone: +33 (0)1 55 87 36 36 (medicinal drugs)
Phone: +33 (0)1 55 87 35 96 (narcotics)

- **Ministère des affaires étrangères et du développement international**
 [Ministry of Foreign Affairs and International Development]
 www.diplomatie.gouv.fr
 37, quai d'Orsay – 75351 PARIS Cedex 07
 Phone: +33 (0)1 43 17 53 53

- **Ministère de l'agriculture, de l'agroalimentaire et de la forêt**
 [Ministry for Agriculture, Agrifood and Forestry]
 www.agriculture.gouv.fr
 78, rue de Varenne – 75349 PARIS 07
 Phone: +33 (0)1 49 55 49 55

 - **Direction générale de l'alimentation**
 [Directorate General for Food]
 Service d'inspection vétérinaire et phytosanitaire aux frontières
 (SIVEP)
 [Veterinary and Phytosanitary Border Inspection Office]
 251, rue de Vaugirard – 75732 PARIS Cedex 15
 Tél. : +33 (0)1 49 55 58 35

- **Ministère de la culture et de la communication**
 [Ministry for Culture and Communication]
 www.culturecommunication.gouv.fr

 - **Service interministériel des archives de France (SIAF)**
 [French Interministerial Archive Department]
 56, rue des Francs-Bourgeois - 75141 PARIS Cedex 03
 Phone: +33 (0)1 40 27 60 00
 - **Service du livre et de la lecture (SLL)**
 [Book and Reading Department]
 182, rue Saint-Honoré - 75001 PARIS
 Phone: +33 (0)1 40 15 80 00 / Fax: +33 (0)1 40 15 74 56
 - **Service du patrimoine (SP)**
 [Heritage Department]
 3, rue de Valois – 75033 PARIS Cedex 01
 Phone: +33 (0)1 40 15 80 00 / Fax: +33 (0)1 40 15 85 30
 - **Service des musées de France (SMF)**
 [French Museums Department]
 Bureau de l'inventaire des collections et de la circulation
 des biens culturels
 [Collections Inventory and Circulation of Cultural Goods Unit]
 6, rue des Pyramides - 75041 PARIS Cedex 01
 Phone: +33 (0)1 40 15 73 00 / Fax: +33 (0)1 40 15 34 10

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Direction générale des douanes et droits indirects

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Website: www.douane.gouv.fr

Infos Douane Service: 0 811 20 44 44 (Service €0.06/minute + cost of call)

Twitter: @douane_france

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