



# 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 **Community customs territory**\*.

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



### Got a **smartphone**?

Get advice and instructions at your fingertips with the **Douane FR** app (free download)

Available free of charge for both Android and iPhone

Contact our information centre: Infos Douane Service

From France **0 811 20 44 44**  
local rating applies

From outside metropolitan France or abroad  
**+33 (0)1 72 40 78 50**

■ This brochure has been simplified for information purposes and cannot in any way be considered as a substitute for legislation in force.

■ \* see glossary

## Common procedures for all travellers entering and/or leaving France

5

Identity papers  
Declaration of goods and payment of duties and taxes  
Declaration of money you are carrying  
Goods subject to special procedures  
Prohibited goods

## Entering France

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

13

Goods you have purchased or received as gifts in a third country  
Personal belongings in your baggage  
Plants and plant products  
Pets and foods  
Medicinal drugs  
Your private motor vehicle

### Arriving from Andorra

20

Goods you have purchased or received as gifts in Andorra  
Non-pooling duty-free purchases  
Goods subject to special procedures

### Arriving from a Member State of the European Union

23

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

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

25

Maximum values and quantities allowed for duty-free goods  
Goods subject to special procedures  
Prohibited goods

## Staying in France

29

Tax-free purchases

## Leaving France

33

Your purchases at duty-free shops  
Your private motor vehicle

## Glossary

35

## Useful addresses

41



# Common procedures for all travellers entering and/or leaving France

Identity papers	6
Declaration of goods and payment of duties and taxes	6
Declaration of money you are carrying	6
Goods subject to special procedures	8
Prohibited goods	10



# 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 listed in the tables on page 21, or the quantities listed in the tables on pages 15, 21 and 22 for some goods, you must declare all products you are bringing into the country and pay the corresponding duties and taxes.

## Declaration of money you are carrying

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 upon arrival in or departure from France.

In particular, the following must be declared: cash (banknotes and coins), bearer cheques, traveller's cheques, cheques not



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.

made out to the bearer, money orders, bills of exchange and letters of credit without domiciliation, bearer debt notes, growth bonds, transferable securities and other bearer debt instruments.

Customs carries out inspections to combat the laundering of money from illicit trafficking, and specifically drug trafficking. Please help us by remembering to make your declaration.

There are two ways 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.

### MANUALLY

Download the **declaration form (Cerfa form no. 13426\*03)** 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 (declarations, licences, certificates of ownership, etc.) that apply to:

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

For the import of plants and plant products, you must obtain a **phytosanitary certificate** from the Veterinary and Phytosanitary Border Inspection Office (SIVEP), General Directorate for Food.

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 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 go to the “Achats et tourisme” [Purchases and tourism] tab on the [www.douane.gouv.fr](http://www.douane.gouv.fr) website and click on “Voyageurs, la douane vous informe” [Customs Information for Private Travellers].

- **Cultural goods\***: cultural goods leaving the national customs territory must travel with a certificate; cultural goods leaving Community customs territory\* 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 Community customs territory\* 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.

For further information, please go to the “Achats et Tourisme” [Purchases and Tourism] tab at the website [www.douane.gouv.fr](http://www.douane.gouv.fr) website and click on the link “Achat et circulation des armes et munitions” [Purchase and circulation of weapons and ammunition].

■ \* see glossary



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 EC 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.**

\* see glossary

\* see glossary



# Entering France

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

Arriving from Andorra **20**

Arriving from a Member State of the European Union\* **23**

Arriving in a French Overseas *Département* (DOM)\* from Metropolitan France or an EU country **25**



# Entering Metropolitan France

Arriving from a country outside the European Union (third country\*), a territory outside of the Community customs territory\*, 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)
<b>TOBACCO<sup>1</sup></b>	
Cigarettes	200 units
or Cigarillos	100 units
or Cigars	50 units
or Smoking tobacco	250 g
<b>and</b>	
<b>ALCOHOLIC BEVERAGES<sup>1</sup></b>	
Alcohol and alcoholic beverages with over 22° alcohol per volume	1 litre
<b>or</b>	
Alcohol and alcoholic beverages with less than 22° alcohol per volume	2 litres
<b>and</b>	
Still (not sparkling) wine	4 litres
Beer	16 litres

<sup>1</sup> 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 above) 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.

\* see glossary



## 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 the Community territory.

Nevertheless, some products may be exempt from phytosanitary inspection, provided they meet **all of the following conditions**. Products must:

- Be in small quantities
- Be in the traveller's personal baggage
- Be for consumption during transport, or for non-commercial purposes

- Present no risk of spreading harmful organisms
- Not be banned from import
- Not be genetic material

The concepts of "small quantities" and "risk of spreading organisms" vary from country to country and depending on the type of plant material.

For more information, please contact the Phytosanitary Border Inspection Office (SIVEP – 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
- 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 Community 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).

\* see glossary

\* see glossary

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, Switzerland and Norway
- **up to 10 kg** of products from Croatia, Greenland, Iceland and the Faroe Islands

Products other than meat, meat-based products and dairy products are allowed in luggage in amounts that vary depending on the foodstuff (20kg for fishery products, for instance, provided they come from an authorised country and are for non-commercial use).

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 Community 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 22.

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

\* see glossary

\* 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*
<b>DAIRY PRODUCTS</b>	
Milk powder	2.5 kg
Condensed milk	3 kg
Fresh milk	6 kg
Butter	1 kg
Cheese	4 kg
<b>SUGAR AND SWEETS</b>	5 kg
<b>MEAT</b>	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 21 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 hi-fi system).

## 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.



# 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:** importing amounts exceeding 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 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.



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

\* see glossary

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

- The foreign supplier is handling their transport (distance selling arrangements);
- It appears that, on the basis of various criteria, including thresholds established by EU regulations (listed below), the alcohol was purchased for commercial purposes.

#### ALCOHOL and ALCOHOLIC BEVERAGES

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

If you are a **resident of France** and you **purchase a new vehicle\*** for private use in another Member State, 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 four DOM (Guadeloupe, Martinique, French Guiana and Réunion), 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).

**Important:** Mayotte recently acceded to overseas *département* status. **Until 31 December 2013**, however, it will remain outside of the Community customs territory\*, and will retain its system of relief from customs duties and its taxation scheme. **As from 1 January 2014**, Mayotte will join the Community customs territory\* and dock dues will be applied, as in the four other DOM.

**Get the facts from a customs office!**

\* see glossary

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	
<b>MAXIMUM VALUE ALLOWED</b> (per person)	€1,000
TRAVELLERS 17 OR OLDER (MANDATORY AGE)	
<b>MAXIMUM QUANTITIES ALLOWED</b>	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.).

You may go to the “Achats et tourisme” [Purchases and tourism] tab on the [www.douane.gouv.fr](http://www.douane.gouv.fr) website and click on “Formalités pour l’achat et la circulation des armes et des munitions” [Procedure for the purchase and circulation of weapons and ammunition].

## 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 10 April 1996
  - Reunion prefectural Decree no 2929 of 13 September 1992
  - Martinique prefectural Decree no 061203 of 11 June 1996.
- **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, the import of medicinal drugs is prohibited.
- **Aniseed spirits** that do not comply with French legislation.



# Staying in France

Tax-free purchases **30**



# Staying in France

## Tax-free purchases

If your usual place of residence is outside the European Union, and you have been in France 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). They must have been bought at the same shop, on the same day, and their total value must strictly exceed €175 including tax.
- Not all goods are eligible for VAT refunds, such as manufactured tobacco and petroleum products.
- The retailer will give you an export sales form for the VAT refund.

When you leave the European Union for good, you must present the goods and have the form stamped by the customs office at the point of exit from the European Union before the end of the third month following the month of purchase (see side panel).

**For example**, after your stay in France where you made tax-free purchases, you decide to leave the European Union through Germany. You must submit your form to the German customs office.



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

To obtain a VAT refund, you must present your passport, your ticket (if any), your tax refund form, and the goods to customs, before departure.

Depending on the form issued by the shop where you bought your goods, you may obtain your refund directly from the Exchange Offices at airports, or via bank transfer, after mailing in the customs-stamped forms.

**Important:** If your tax refund form has a PABLO\* logo and a barcode, you must validate it electronically at a PABLO terminal available at departure venues equipped with these terminals (Roissy-Charles de Gaulle, Orly-Sud, Nice-Côte d'Azur, Lyon-St-Exupéry, Marseille-Provence, Geneva and Saint-Julien-en-Bardonneix).

This procedure must be done before the end of the third month following the month of purchase.

If you have your receipt electronically stamped at a PABLO terminal, the message display "OK Bordereau validé" confirms the export operation of the goods and has the same value as the customs stamp. You no longer have to send a copy of the receipt to the retailer who is directly informed of the electronic stamp.

- 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.

\* see glossary

\* see glossary





## Leaving France

Your purchases at duty-free shops **34**

Your private motor vehicle **34**



## 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 personal motor vehicle” in the chapter “Entering France” on page 19.

■ \* 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 (in a third country\*, see below), which the traveller must comply with to qualify for duty and/or tax exemption upon arriving in France.

## ■ Community customs territory

Community customs territory 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 are outside the Community customs territory, as are the following territories of Member States:**

- The French overseas *département* of Mayotte (until 31 December 2013)
- 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.

## ■ Community tax territory

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

## ■ 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.

## ■ 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 175 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 Community territory.

## ■ European Union Member States

The 27 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 Community customs territory are deemed to be Member States.

## ■ 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 (until 31 December 2013, Mayotte is outside of the Community customs territory\*, with its own customs duties system and taxation scheme) 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

The new clearance system for sales receipts for tax-free purchase at interactive electronic terminals with optic barcode readers is gradually being deployed for travellers. At the airport of departure, travellers can get their receipts quickly stamped at the electronic terminals and 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 thresholds

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, Ministère du commerce extérieur**  
[Ministry for the Economy and Finance, Ministry of Foreign Trade]  
- **Infos Douane Service**  
From France: 0811 20 44 44 (*billed at local rates when calling from a land line*)  
From outside Metropolitan France or abroad: +33 (0)1 72 40 78 50
- **Direction générale des douanes et droits indirects**  
[General Directorate 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](http://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*)

- **Ministère de l'écologie, du développement durable et de l'énergie**  
[Ministry for Ecology, Sustainable Development and Energy]  
[www.developpement-durable.gouv.fr](http://www.developpement-durable.gouv.fr)  
<http://cites.application.developpement-durable.gouv.fr>
- **Direction générale de l'aménagement, du logement et de la nature**  
[General Directorate 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)]  
Grande Arche Paroi Sud  
92055 LA DEFENSE Cedex  
Phone: +33 (0)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](http://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 / [Ministry of Foreign Affairs]**  
[www.diplomatie.gouv.fr](http://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, the Food Processing Industry and Forestry]  
[www.agriculture.gouv.fr](http://www.agriculture.gouv.fr)  
78, rue de Varenne – 75349 PARIS 07  
Phone: +33 (0)1 49 55 49 55
- **Direction générale de l'alimentation**  
[General Directorate 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.culture.gouv.fr](http://www.culture.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

#### Photo credits

© Gevaert - Fotolia.com	Cover
© Scanrail - Fotolia.com	Inside cover
© Karin Hildebrand - Fotolia.com	5
© Schlierner - Fotolia.com	6
© Adisa - Fotolia.com	13
© Photlook - Fotolia.com	15
© Helmert - Fotolia.com	20
© Graça Victoria - Fotolia.com	23
© Aurélien Pottier - Fotolia.com	25
© Ritu Jedhani - Fotolia.com	29
© Robert Wilson - Fotolia.com	33
© JMB - Fotolia.com	35
© Haveseen - Fotolia.com	41
© Auremar - Fotolia.com	Back cover



General Directorate of Customs and Excise (DGDDI)  
Information and Communication Office  
11, rue des deux Communes - 93558 MONTREUIL Cedex  
Infos Douane Service:  
- from France 0 811 20 44 44 (*price of a local call*)  
- from outside metropolitan France or abroad  
+ 33 (0)172 40 78 50  
Free smartphone app for travellers: DOUANE Fr  
[www.douane.gouv.fr](http://www.douane.gouv.fr) – Twitter: @douane\_france

March 2013