



COMMISSION OF THE EUROPEAN COMMUNITIES

Brussels, 24.05.2000  
COM(2000) 316 final

**REPORT FROM THE COMMISSION  
TO THE COUNCIL, THE EUROPEAN PARLIAMENT AND  
THE ECONOMIC AND SOCIAL COMMITTEE**

**on the operation of the restrictions applied by Denmark, Finland and Sweden to the quantities of excise products that can be brought into the territory of these countries from other Member States by travellers for their own use**

## 1. INTRODUCTION

### 1.1. Context

According to the principles governing the Internal Market, private persons are entitled to bring excisable goods from one Member State into another without any restrictions provided that the goods are acquired for their own use and are transported by the private individuals themselves. Excise duties on these products are charged in the Member State of purchase and no further excise duties are chargeable in the Member State of destination. The objective of this harmonised rule is to ensure the proper functioning of the internal market.

A temporary derogation from this basic principle has been granted to Denmark, Finland and Sweden, all of which traditionally applied high excise duties to alcoholic beverages and tobacco products, both as an important source of fiscal revenue and for social reasons. These Member States are entitled to apply restrictions as to the quantity of certain excise goods that may be brought into these countries by private persons (Annex 1 gives an overview of the restrictions actually applied by these countries). Moreover, these Member States are allowed to carry out the necessary checks to control the restrictions and to charge excise duties on the quantities exceeding those limits. However, these controls may not be carried out at the internal border to any large extent and the controls may not be systematic. Such derogations restrict the right of citizens in the Internal Market and may even lead to double taxation of excise products bought legitimately in one Member State and taken to a Member State applying restrictions. As a consequence, the Commission has always taken the view that their scope and duration should be limited to what is strictly necessary, to allow the Member States concerned to prepare for a situation without the existence of restrictions.

The derogations are laid down in Article 26 of Directive 92/12/EEC<sup>1</sup>. The Danish derogation, applicable to spirits and tobacco products, is based on this provision since the abolition of fiscal border controls between Member States on 1 January 1993 (Before that date, Denmark applied restrictions on the basis of a special provision laid down in Directive 69/169/EEC<sup>2</sup> on traveller's allowances). The Finnish and Swedish derogations, applicable to all alcoholic drinks and tobacco products, were originally granted until the end of 1996 in the Act of Accession of these countries to the EU.

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<sup>1</sup> Directive 92/12/EEC on the general arrangements for products subject to excise duty and on the holding, movement and monitoring of such products (OJ L 76, 23.03.92, p. 1), as amended by Directive 96/99/EC of 30 December 1996 (OJ L 8, 11.1.1997, p. 12-13).

<sup>2</sup> Council Directive 69/169/EEC of 28 May 1969 on the harmonisation of provisions laid down by Law, Regulation or Administrative Action relating to exemption from turnover tax and excise duty on imports in international travel (OJ L 133, 04.06.69 p.6) as amended by Council Directive 94/4/EC of 14 February 1994 (OJ L 60, 3.3.1994, p. 14-15).

The derogations were last extended with Directive 96/99/EC<sup>3</sup> modifying Article 26 of Directive 92/12/EEC, as from 1 January 1997<sup>4</sup>. The Commission proposed this extension in 1996, in order to give the Member States concerned more time to adjust to the full implications of the Internal Market, considering however that the extension should be of short duration and accompanied by a gradual liberalisation of the quantitative restrictions.

On the basis of this proposal, the Council authorised Finland and Denmark an extension of the restrictions until the end of 2003, providing also that the restrictions should be progressively removed before that date. Sweden could not sign up to a definitive date of expiry of its derogation at that time and the Council authorised an extension of its derogation until the end of June 2000, subject to a review mechanism.

Denmark and Finland may also apply stricter rules to goods that are imported by persons resident within their territories who have not been absent from their territory for a period of more than 24 hours, but only Denmark has made use of this option.

## 1.2. Scope of the report

Under Article 26(2) of Directive 92/12/EEC, the Commission shall report to the European Parliament and the Council on the operation of the derogations applied by Denmark and Finland before 30 June 2000<sup>5</sup>.

Article 26(3) of Directive 92/12/EEC provides that the Swedish derogation expires on 30 June 2000. However, this provision contains a review clause, which refers to the review mechanism laid down in Article 281 of the Sixth VAT Directive<sup>6</sup>. The

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<sup>3</sup> OJ L 8, 11.1.1997, p. 12-13.

<sup>4</sup> Article 26 of Directive 92/12/EEC as modified by Directive 96/99/EC reads as follows:

"1. Without prejudice to Article 8, until 31 December 2003, Denmark and Finland shall be authorized to apply the specific arrangements laid down in the second and third subparagraphs to certain alcoholic drinks and tobacco products brought into their territory by private individuals for their own use. From 1 January 1997, Denmark and Finland shall be authorized to continue to apply the same restrictions on the quantity of goods which may be brought into their territories without further excise duty payment as they applied on 31 December 1996. Those restrictions shall be progressively removed by these Member States.

Where such goods are imported by persons resident within their territories, Denmark and Finland shall be authorized to restrict the grant of admission without payment of duty to persons who have been absent from their territory for a period of more than 24 hours.

2. Before 30 June 2000, the Commission shall report to the European Parliament and the Council on the operation of paragraph 1.

3. Without prejudice to Article 8, from 1 January 1997 to 30 June 2000, and subject to a review mechanism similar to that laid down in Article 281 of Directive 77/388/EEC, Sweden shall be authorized to continue to apply the same restrictions as it applied on 31 December 1996 on the quantity of alcoholic drinks and tobacco products which may be brought into Swedish territory without further excise duty payment by private individuals for their own use.

4. Denmark, Finland and Sweden may collect excise duties and carry out the necessary checks with respect to the products covered by this Article."

<sup>5</sup> The report is also addressed to the Economic and Social Committee, which, when being consulted on the Commission proposal that led to the extension of the Nordic restrictions, expressed its wish to be consulted on the report.

<sup>6</sup> Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes - Common system of value added tax: uniform basis of assessment (OJ L 145, 13.6.1977, p. 1) as amended by Council Directive 1999/85/EC of 22 October 1999 (OJ L 277, 28.10.1999, p. 34-36).

Commission considers that this clause can, at the most, mean that the Commission should also report on the operation of the Swedish derogation. For this reason, and because Sweden has requested authorisation to extend its derogation until the expiry date of the Danish and Finnish derogations, the Commission considers it appropriate to include the operation of the Swedish derogation in the present report.

As Article 26(1) of Directive 92/12/EEC left it up to Denmark and Finland to decide upon the precise details of the liberalisation process, the primary aim of the present report is to monitor the measures taken so far by these Member States in order to progressively remove the restrictions by the date of expiry foreseen (chapter 4). Furthermore, the report looks at how Denmark, Finland and Sweden enforce and control the restrictions in practice (chapter 2) and evaluates to what extent the restrictions applied meet their objectives, based on the results of the checks carried out in accordance with Article 26(4) of Directive 92/12 and on statistical data concerning the quantities of excise products falling under the restrictions that enter the country from another Member State as compared to the total private consumption of these products (chapter 3).

The description of the situation in each of the Member States concerned and the statistical data used are derived from their replies to a questionnaire requesting information on the aforementioned issues.

## **2. ENFORCEMENT AND CONTROL OF THE RESTRICTIONS**

In the three Member States concerned, travellers arriving from another Member State who bring alcoholic drinks or tobacco products in excess of the allowances must declare these goods voluntarily to the Customs or Tax authorities.

In Denmark, they should complete a declaration form and put it in a “Told-Skat Letter Box”. If there is a red channel at the point of entry (at airports), the declaration should be made there. Within a month of their declaration, travellers receive a bill for the amount to be paid. The Danish authorities do not hold data concerning the amount paid each year in this way but commented that not many travellers appear to make use of this facility to declare goods at the border or in writing. They also added that the control of the restrictions at internal borders is of a relatively low profile, as nowadays most of the border crossings are unmanned. Checks on travellers’ luggage are only carried out at random.

Upon arrival in Finland from another Member State, travellers are advised to choose the appropriate passenger channel, whenever these are available. Travellers carrying goods in excess of those that can be brought into the country without excise duty payment should choose the red channel. Travellers arriving by a motor vehicle from another Member State at a point of entry with no red channel should visibly place a red card or a green card behind the windscreen.

The Finnish instructions concerning the customs authorities' powers, competence and obligations to control passengers arriving in Finland from other Member States provide that powers under the Customs Act may also be exercised in control of intra-Community traffic. However, in such cases, the inspections must be performed for specific justified reasons based on a suspicion which has arisen following consideration of the situation as a whole by the authorities, in the individual case.

The following may constitute justified reasons: the duration or the purpose of the journey, a lack of luggage, lack of clarity concerning the purpose of the journey, the background of the person, etc.

In Sweden, quantities brought into the country in excess of the allowances must be declared to the Customs if the goods are imported via a manned customs checkpoint. The traveller may choose to pay the tax due immediately to customs or within two weeks to the Tax Authority in Gävle. When goods are not imported via a manned customs checkpoint, the declaration must be made with the Tax Authority in Gävle and must be received not later than five days after importation. The tax must be paid not later than two weeks after the decision to charge tax has been taken.

It is apparent from the short description of the procedures above that the enforcement of the restrictions on travellers depends, in the first place, upon voluntary compliance by the traveller. Denmark, Finland and Sweden indicate that controls on travellers are generally low profile and are only carried out at random or for duly justified reasons (suspicion of fraud). It should be noted that, regardless of their low profile, controls and administrative formalities remain barriers to the free movement of persons and goods.

The following chapter looks at the results of controls in terms of excise duties paid to the authorities and of the number of checks carried out for each of the Member States individually. It furthermore tries to evaluate the efficiency of controls on the restrictions and of the application of restrictions themselves, on the basis of statistical data on total consumption and the estimated proportion of total consumption which is "imported" from other Member States.

### **3. RESULTS OF CONTROLS**

#### **3.1. Denmark**

As previously mentioned, the Danish authorities do not hold data concerning the amount paid each year following declarations deposited in the "Told-Skat Letter Box", but commented that not many travellers appear to make use of this facility.

As to the number of checks carried out and the assessment of smuggling of cigarettes and spirits as a result of these checks, the Danish authorities have provided the following data (separate data concerning the results of checks carried out at internal borders are only available from 1998 onwards):

*Table 1: Results of controls of intra-EC travellers by the Danish customs authorities*

	<b>1998</b>	<b>1999</b>
Checks on individual travellers	193 753	104 420
Checks on means of transport	50 521	27 884
Cigarettes smuggled ('000)	67 548	20 487
Spirits smuggled (in litres)	85 367	126 163

The assessment of smuggling of cigarettes equalled about 2.9% of the annual total tax paid sales in 1999. For spirits, the assessment of smuggling has risen considerably in 1999, despite the fact that the number of checks has decreased, and represented about 8.4% of the annual total tax paid sales.

The amount of smuggling established is considerable but represents only a fraction of the consumption of these products in Denmark without payment of excise duties. The Danish authorities indicate that a relatively high proportion of consumption can be assumed to be accounted for by spirits and tobacco obtained illegally but that it is difficult to gauge the amount. They estimate consumption without payment of Danish excise duties at around 50% of tax paid consumption for spirits and 20% of tax paid consumption for cigarettes (the figure for cigarettes is comparable to the figure for beer and wine, which are not subject to restrictions. This figure for beer and wine used to be higher, but has probably decreased following reductions of the excise duty level applied to these products). As cigarettes and spirits, which are subject to the 24-hour rule, are typically brought back by holidaymakers and business travellers etc., these figures are thought to have fallen somewhat owing to the abolition of duty-free sales on 1 July 1999, but the products remain considerably cheaper in other Member States.

### *Conclusion*

Even though the quantities of smuggled goods detected are considerable, they represent only a fraction of the untaxed part of consumption. The untaxed proportion of consumption of spirits is very high, much higher even than for beer and wine, which are not subject to restrictions. This shows that the restrictions are difficult to enforce in an Internal Market and are not efficient in combating illegal movements. The Danish Government argues that the restrictions cannot be lifted without a very big adjustment in duty, failing which cross-border buying could reach catastrophic proportions. However, even now, private imports without excise duty payment account for more than half of the total tax paid private consumption of spirits, despite the application of restrictions.

## **3.2. Finland**

Finland does not have separate data on the total amount of excise duties levied on goods in excess of the allowances brought into the country by travellers. Separate data are only available from the Customs in Turku, which is the principle point of embarkation/disembarkation for intra-Community traffic. The number of inspections

carried out there is minimal (about 1000 a year) and so is the annual amount of excise duty collected (47,440 FIM in 1999). No significant amount of excise duties were collected for air traffic.

The total number of inspections made of travellers coming from other Member States is very limited. In 1997 and 1999 it has varied between about 6000 and 8000 annually. The number of inspections which have led to measures being taken has varied between around 300 and more than 400. Data for 1995 and 1996 are not available.

This very low level of control can probably be explained by the fact that the intra-EC imports by travellers only constitute a minor proportion of the total imports of tobacco and alcohol by travellers. The following table shows the total imports of alcoholic beverages and cigarettes without further excise duty payment and the proportion of these imports according to their origin:

*Table 2: the total imports by travellers in 1998 and 1999 without further excise duty payment (within the third country or intra-EC limits or above these limits but not declared) and the proportion of these imports according to their origin<sup>7</sup>.*

	<i>Total imports (in million litres or, for cigarettes, in million pieces)</i>		<i>From Estonia and Russia</i>		<i>From Sweden</i>		<i>From other countries (EU + third countries)</i>	
	<i>1998</i>	<i>1999</i>	<i>1998</i>	<i>1999</i>	<i>1998</i>	<i>1999</i>	<i>1998</i>	<i>1999</i>
<i>Beer</i>	19.2	22.0	74%	76%	20%	18%	6%	7%
<i>Wine</i>	3.3	2.8	39%	38%	17%	23%	44%	40%
<i>Intermediary products</i>	1.8	1.8	45%	49%	22%	20%	32%	31%
<i>Spirits</i>	3.6	3.8	50%	53%	16%	16%	34%	31%
<i>Cigarettes</i>	493	514	61%	60%	14%	18%	26%	22%

From this table, it appears that most alcoholic beverages and cigarettes imported into Finland by travellers come from third countries. The imports from Sweden can be disregarded in the context of this report as they are generally bought tax-free on the ferry between Sweden and Finland, via the Åland Islands. Beer imports from third countries are the major issue for Finland. These imports represent the highest volume and imports from third countries amount to 75% of total beer imports.

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According to the Gallup polls conducted by Statistics Finland in the years 1996 to 1999.

The following table compares the data on total imports and imports from other countries with the total consumption in Finland in 1998.

*Table 3: Imports from Member States other than Sweden and third countries other than Russia and Estonia 1998 as a % of total imports*

	<i>Total consumption (in million litres or, for cigarettes, in million pieces)</i>	<i>Total imports (in million litres or, for cigarettes, in million pieces)</i>	<i>Imports from Member States other than Sweden and from third countries other than Russia and Estonia as a % of total imports</i>	<i>Imports from Member States other than Sweden and from third countries other than Russia and Estonia as a % of total consumption</i>
	<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)=(3)x(2)/(1)</b>
<i>Beer</i>	398.7	19.2	6%	<b>0.3%</b>
<i>Wine</i>	73.5	3.3	44%	<b>2%</b>
<i>Intermediary products</i>	27.6	1.8	32%	<b>2.1%</b>
<i>Spirits</i>	27.5	3.6	34%	<b>4.4%</b>
<i>Cigarettes</i>	5347	493	26%	<b>2.6%</b>

This table clearly shows that imports from Member States other than Sweden only represent a minor part of total private consumption (see last column of the table). The figures also contain imports from third countries other than Estonia and Russia, for which no separate data are available). Moreover, a large proportion of these goods will have been bought in tax-free shops until 30 June 1999. On this issue, a memorandum of the National Research and Development Centre for Welfare and Health indicates that the quantities of alcoholic beverages and cigarettes brought back by travellers from other Member States have probably decreased from the second to the third quarter of 1999 by 20 to 30%. The overall conclusion of this Centre is that the quantities of alcoholic beverages and cigarettes imported into Finland from other EU countries by travellers who have bought them excise paid in other Member States is still rather small and has hardly increased since 1995. It is impossible to give the exact number of these products but a reasonable guess would be that less than 10% of all alcohol and tobacco brought into Finland by travellers are excise products from other Member States.



## *Conclusion*

Control of intra-EC travel seems to be minimal in Finland and, in spite of this, the quantity of excise products brought into Finland by travellers from other Member States is very small and is even diminishing. This can be explained by Finland's geographical situation, which makes cross-border shopping less attractive but also by the fact that the application of restrictions and the severe sanctions linked to any infringement act as a deterrent. Most imports were either tax-free goods imported by air (until 1 July 1999), goods bought tax-free on the ferry between Sweden and Finland or goods imported from third countries.

### **3.3. Sweden**

The Swedish authorities hold data on excise duties collected by the tax office of Gävle. These duties relate to declarations made to customs without immediate payment and declarations made spontaneously by travellers who entered Sweden via a non-manned customs point or via a point of entry where Customs are not present. The total amount collected was 8.7 million SEK in 1997, 20.9 million SEK in 1998 and 8.1 million SEK in 1999. The Swedish authorities explain the steep rise in 1998 by the fact that customs assumed the power from 1 July 1998 to seize goods if there was any real risk of the tax not being paid. This stopped to a large extent the practice, that had become usual, of not declaring goods in excess of the allowances or indicating false personal details when making declarations. However, the effect of this measure seems to have been temporary as the level of receipts in 1999 was again at the level of 1997.

The Swedish authorities do not generally compile statistics on the number of checks carried out on travellers arriving from other Member States. Some data are available concerning checks carried out in Helsingborg on coaches (The crossing between this port and Denmark only takes about 20 minutes). In 1999, 431 coaches were checked. These checks resulted in the seizure of 64,000 litres of spirits, 9,453 litres of wine, 13,029 litres of beer and 31,900 cigarettes. The bulk of the seized goods consisted of unclaimed goods, as there is generally no one who admits to quantities found in excess of the tax-free quota. There are indications that these coach tours are regularly used in an attempt to import alcoholic beverages for subsequent sale to others.

More detailed information is available on the total amounts of alcohol and tobacco seized by Customs since 1992. Even though the amounts seized have risen considerably since 1996, the number of seizures has fallen, resulting in an important increase in the quantities per seizure. For spirits and alcohol, for instance, the quantity seized has risen from 80,462 litres in 1995 to 507,581 litres in 1998 and the quantity per seizure has risen from 16 to about 120 litres per seizure. This may indicate that alcohol smuggling has more and more become a matter of organised fraud and criminal organisations, rather than of non-respect of the restrictions by individual travellers.

According to the KALK report "Alcohol consumption in Sweden in the 1990s", the total alcohol consumption has risen from 7.8 litres (in pure 100% alcohol) in 1995 to 8.2 litres per person in 1997.

*Table 4: Total alcohol consumption in litres of 100% alcohol per inhabitant aged 15 or over (based on KALK's figures<sup>8</sup>)*

	1993	1994	1995	1996	1997
<i>Total consumption</i>	7.7	7.8	7.8	8.0	8.2
<i>Domestically bought and taxed</i>	6.2	6.3	6.1	5.9	5.9
<i>Private imports</i>	0.7	0.7	0.8	1.1	1.5

The table shows that the proportion of total alcohol consumption accounted for by alcoholic beverages privately imported from other EU countries has been rising dramatically since 1995. This proportion was around 9-10% between 1990 and 1995, but rose sharply to about 14% in 1996 and 18% in 1997. (The quantities include goods bought tax-free in intra-EC travel. There are no figures for the portion that exceeds the tax-free allowances.)

For cigarettes, statistics are more limited. Based on estimates from the "Crime prevention council", total consumption was 9.2 billion cigarettes in 1998. Of this, some 2 billion were bought tax-free and 0.2 billion were purchased in Denmark. The recorded consumption fell from around 8 billion cigarettes in 1995 and 1996 to 6 billion in 1997 and 1998. Part of the fall can be attributed to increased cigarette smuggling, which, according to the Crime Prevention Council, amounted in 1998 to 500 million cigarettes.

### *Conclusion*

From the data mentioned above, it first of all appears that, of the three Member States concerned, Sweden is controlling the intra-EU restrictions most intensively. As opposed to Denmark, Sweden applies restrictions to all alcoholic beverages and tobacco products. As opposed to Finland, the geographical situation of Sweden facilitates cross-border shopping to lower taxing Member States. At the same time, statistical data on private imports show that in Sweden a large proportion of private consumption is accounted for by products privately imported from other Member States by citizens without payment of tax and that this proportion is increasing. In spite of the stricter measures put in place, fraud appears to continue and is even increasing whilst the consumption of alcoholic drinks per person is not decreasing.

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<sup>8</sup> KALK is a project on Swedish alcohol statistics. Its sponsors are the major private and public stakeholders in alcoholic beverages.

#### 4. MEASURES TAKEN

Article 26(1) of Directive 92/12/EEC obliges Denmark and Finland to remove the restrictions progressively between 1 January 1997 and the end of 2003, leaving it however up to them to decide upon the precise details of the liberalisation process.

Denmark has applied restrictions for spirits and tobacco products since the abolition of fiscal border controls between Member States on 1 January 1993 (before that date, Denmark applied similar restrictions on the basis of a special provision laid down in Directive 69/169/EEC on traveller's allowances). Since that date, and despite the legal obligation now laid down in the Directive, Denmark has not increased the amounts of spirits or tobacco products that can be brought in by travellers. One small step was taken at the time that the derogation was extended from 1 January 1997, when the 36-hour rule was replaced by the 24-hour rule.

Finland slightly liberalised the restriction for spirits and intermediary products from 1 January 1998, when it became possible to bring in 1 litre of spirits AND (instead of OR) 3 litres of intermediary products. A proposal is presently before the Council providing for a gradual liberalisation of the intra-EC restriction for beer between the middle of 2000 and its complete removal on 31 December 2003. For other products (wine, intermediary products, tobacco products), no steps have been taken so far.

As the derogation granted to Sweden was due to expire by the end of June 2000, no obligation to liberalise the restrictions before that date was laid down in Article 26. Since its Accession to the EU, Sweden has taken no steps to increase the allowances, which explains to a large extent their request for a further prolongation along the lines of the Danish and Finnish derogations.

In summary, little or no steps have been taken between the extension of the derogations in 1997 and today. Finland has decided to gradually liberalise the restrictions for beer from July 2000 onwards, but has not announced any steps for the other products, nor has Denmark for the products to which it applies restrictions. The Commission draws attention to the legal obligation that these Member States have and urges them to take the necessary steps immediately in order to allow for a smooth transition to the application of normal Community rules. As far as Sweden is concerned, any extension that may be considered would have to contain the precise steps of the liberalisation process between July 2000 and the end of 2003.

#### 5. OVERALL CONCLUSIONS

As mentioned in the introduction, the restrictions applied by Denmark, Finland and Sweden to the quantities of excise products that can be brought into the territory of these countries from other Member States by travellers for their own use, constitute a derogation to the principle of free movement in the Internal Market. It was clear that the derogations were granted, and extended in 1997, in order to enable the Member States concerned to adapt their policy gradually to the full requirement of an Internal Market. This implied, explicitly or implicitly, that these Member States had to take the necessary steps in order to remove the restrictions gradually.

This report has shown that respecting the restrictions depends to a large extent upon voluntary compliance by travellers and that the restrictions are difficult to control

effectively within an Internal Market based on the principle of the free movement of goods and persons. The intensity of the controls carried out differs from one country to another, mainly as a consequence of their different geographical situation. From the statistical data on total consumption of products subject to restrictions and on the proportion of total consumption accounted for by products originating in other Member States, it appears that the latter proportion is generally considerable (especially in Denmark and Sweden) and is increasing, in spite of the application of restrictions. This highlights that the application of restrictions does not seem to be efficient in combating imports in excess of the allowances by travellers and even seems to lead to the development of illegal activities and organised smuggling. Such activities can, and should, be combated by Member States, also under circumstances where no restrictions exist for legitimate travellers.

Overall, it appears that the application of restrictions to intra-EC travellers cannot be enforced efficiently in an Internal Market, especially as systematic controls of the internal borders are prohibited under Community Law. Therefore, the Commission would urge each of the Member States concerned to take the necessary steps in order to prepare for a smooth transition to the application of the general rules in force, at the latest by the date of expiry of their derogation. In this respect, and in spite of the legal obligation laid down for Denmark and Finland, no major changes to the scope of the restrictions have occurred since their extension in 1997. Finland has only recently introduced liberalisation of the restrictions for beer, in the framework of strengthening the restrictions applied to beer imports from third countries.

**ANNEX 1**

**Article 26 derogations (Intra-EC quantitative restrictions for travellers)**

	<b>Expiry date</b>	<b>Conditions</b>	<b>Tobacco products</b>	<b>Alcohol and spirits</b>	<b>Intermediary products or sparkling wine</b>	<b>Wine</b>	<b>Beer</b>
<b>SW</b>	30/6/2000	Persons entering Sweden	300 cigarettes <b>or</b> 150 cigarillos <b>or</b> 75 cigars <b>or</b> 400gr tobacco	<b>1 litre or 3 litres</b>		<b>5 litres</b>	<b>15 litres</b>
<b>DK</b>	31/12/2003	Persons entering Denmark and Danish residents having been outside Denmark for more than 24h	300 cigarettes <b>or</b> 150 cigarillos <b>or</b> 75 cigars <b>or</b> 400gr tobacco	<b>1,5 litres</b>			
		Danish residents having been outside Denmark for less than 24h	100 cigarettes <b>or</b> 150 cigarillos <b>or</b> 75 cigars <b>or</b> 400gr tobacco	<b>0 litres</b>			
<b>FINL</b>	31/12/2003	Persons entering Finland	300 cigarettes <b>or</b> 150 cigarillos <b>or</b> 75 cigars <b>or</b> 400gr tobacco	<b>1 litre</b>	<b>3 litres</b>	<b>5 litres</b>	<b>15 litres</b>