**TRAVELLING BETWEEN THE EU MEMBER STATES**

**Detailed information**

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1.0 TRAVELLING BETWEEN THE EU MEMBER STATES

1.1 Buying goods in another Member State

According to the principle of free movement of goods, travellers entering Slovenia may bring goods purchased in another EU Member State free of duty provided that these goods have already been subject to VAT and other taxes, such as excise duties, in the country of purchase.

However, special rules apply to the purchase of tobacco products, alcoholic beverages, new means of transport (e.g. cars, boats etc.) and to the purchase of goods in certain regions and territories of the EU Member States with a special status.

If a traveller enters Slovenia from the EU territory after having travelled through the territory of a third country, or if a traveller travels to Slovenia from the territory of the EU by plane which had a stop over in a third country, such a traveller is obliged to respect the rules applicable to the admission of goods from third countries. Goods purchased in another Member State are not taxed again on their re-entry into the EU unless there is a reasonable doubt as to their Community status.

1.2 Excise products

**1.2.1. Alcohol and tobacco products**

Alcohol and alcoholic beverages as well as tobacco products introduced in Slovenia by a natural person and transported for his / her personal use are not subject to excise duties provided that the following quantities are not exceeded at the moment of their introduction:

|  |  |
| --- | --- |
| **800**  | cigarettes  |
| **100** ml | electronic cigarette cartridge refill |
| **800** rolls | heated tobacco  |
| **400**  | cigarillos (cigars with a maximum weight of 3 grams each) |
| **200**  | cigars |
| **1** kg | fine-cut tobacco or other smoking tobacco |
| **10** litres | spirits |
| **20**  litres | intermediate products |
| **90** litres | wine, including a maximum of 60 litres of sparkling wines |
| **110** litres | beer |

**1.2.2. Energy products**

The entry of energy products into Slovenia is not subject to excise duties provided that:

* they are kept in standard tanks of motor vehicles, vessels or aircrafts coming in from other Member States and are intended to be used as fuel by these vehicles rather than for resale, or
* they are kept in special containers coming in from other Member States and are intended for specific use with regard to operation of container supply system during transport, or
* they are kept in portable reserve containers with a maximum size of 10 litres.

1.3 New means of transport

New means of transport are subject to taxes in the Member State of their registration rather than the Member State of their purchase. For the purpose of application of VAT, means of transport are regarded as new if one of the following conditions is met:

* vessels and aircrafts were supplied less than three months from the date of first entry into service, and motorized land vehicles less than six months from the date of first entry into service, and
* motorized land vehicles have travelled for no more than 6000 kilometres, and vessels have sailed for no more than 100 hours, and aircrafts have flown for no more than 40 hours.

1.4 Regions and territories of the EU with special status

Certain territories and regions of the Member States (e.g. Faroe Islands and Greenland in Denmark, Helgoland and Büsingen in Germany, the French overseas territories, Ceuta and Mellila in Spain, Livigno, Campione d'Italia and Italian waters of Lake Lugano) do not form a constituent part of the EU customs territory. Consequently, goods arriving in Slovenia from these regions and territories are subject to the rules laid down for the goods imported from third countries.

The goods coming from the regions or territories which do not form a constituent part of the VAT territory of a certain Member State, but form a part of the EU customs territory (e.g. the Canary and the Channel Island, the French overseas departments) are subject to VAT and excise duties upon entry into Slovenia, but not to import customs duties.

Useful links:

[Territories of the EU Member States not forming a constituent part of the EU customs territory](http://ec.europa.eu/taxation_customs/common/faq/customs/faq_1178_en.htm#2)

[Territories of the EU Member States not forming a constituent part of their VAT territory](http://ec.europa.eu/taxation_customs/common/faq/taxation/faq_1179_en.htm#11)

1.5 Prohibitions and restrictions

Customs authorities carry out controls in the entire territory of the country and not only on the external EU border. These controls are performed with the view to prevent the import of and the illegal trade with goods subject to prohibitions and restrictions, such as illicit drugs and weapons. The measures taken by customs authorities are also aimed at the protection of consumers, health of animals and plants, the protection of environment, national treasures possessing artistic, historic or archaeological value and the protection of intellectual property rights.