



! IMPORTANT INFORMATION FOR TRAVELLERS TO MAINLAND SPAIN AND THE BALEARIC ISLANDS

The Excise Duty and VAT exemptions for tobacco products brought into mainland Spain or the Balearic Islands in the personal luggage of travellers over the age of 17 are only applicable to the following amounts:

ALLOWANCES

- 200 Cigarettes, or
- 100 Cigarillos (with a maximum weight of 3 g/unit), or
- 50 Cigars, or
- 250 g Smoking tobacco



Legislation:

Art. 61.2 of Act 38/1992 of 28 December, on Excise Duties.
Act 37/1992 of 28 December, on Value Added Tax

Customs Information on Excise Duty:



<https://sede.agenciatributaria.gob.es>



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