

**FRENCH
REPUBLIC**

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General Tax Code

Article 568 ter

Version in force as of January 1, 2022

Book One: Basis of tax assessment and settlement (Articles 1 A – 1656 quater)

Part One: Taxes of the State (Articles 1 A – 1378 nonies)

Title III: Indirect contributions and miscellaneous taxes (Articles 302 D – 633)

Chapter IV: Tobacco (Articles 565 – 575 M)

Section I: Tobacco (Articles 565 – 575 M)

I: Economic regime (Articles 565 – 574)

Article 568 ter

Version in force as of January 1, 2022

Amended by LAW 2021-1900 of December 30, 2021 – Article 135

I. – Remote sales of manufactured tobacco products, including in cases when the purchaser is located outside France, are prohibited in mainland France and its overseas departments. The acquisition, introduction from other European Union member States or import from third countries of manufactured tobacco products as part of a remote sales transaction are also prohibited in mainland France and its overseas departments.

II. – Manufactured tobacco products found in postal parcels or parcels transported by express shipping companies shall be presumed to have been the subject of a transaction prohibited pursuant to I above, in the absence of evidence to the contrary.