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Conformément au règlement (CEE, Euratom) n° 354/83 du Conseil du 1er février 1983 concernant l'ouverture au public des archives historiques de la Communauté économique européenne et de la Communauté européenne de l'énergie atomique (JO L 43 du 15.2.1983, p. 1), tel que modifié par le règlement (CE, Euratom) n° 1700/2003 du 22 septembre 2003 (JO L 243 du 27.9.2003, p. 1), ce dossier est ouvert au public. Le cas échéant, les documents classifiés présents dans ce dossier ont été déclassifiés conformément à l'article 5 dudit règlement.

In accordance with Council Regulation (EEC, Euratom) No 354/83 of 1 February 1983 concerning the opening to the public of the historical archives of the European Economic Community and the European Atomic Energy Community (OJ L 43, 15.2.1983, p. 1), as amended by Regulation (EC, Euratom) No 1700/2003 of 22 September 2003 (OJ L 243, 27.9.2003, p. 1), this file is open to the public. Where necessary, classified documents in this file have been declassified in conformity with Article 5 of the aforementioned regulation.

In Übereinstimmung mit der Verordnung (EWG, Euratom) Nr. 354/83 des Rates vom 1. Februar 1983 über die Freigabe der historischen Archive der Europäischen Wirtschaftsgemeinschaft und der Europäischen Atomgemeinschaft (ABl. L 43 vom 15.2.1983, S. 1), geändert durch die Verordnung (EG, Euratom) Nr. 1700/2003 vom 22. September 2003 (ABl. L 243 vom 27.9.2003, S. 1), ist diese Datei der Öffentlichkeit zugänglich. Soweit erforderlich, wurden die Verschlussachen in dieser Datei in Übereinstimmung mit Artikel 5 der genannten Verordnung freigegeben.

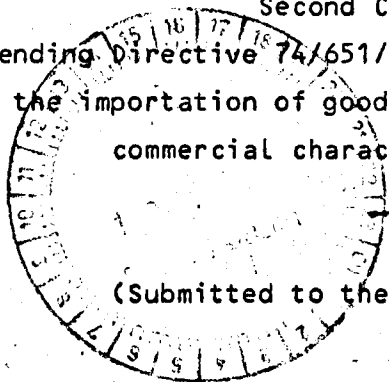
COMMISSION OF THE EUROPEAN COMMUNITIES

COM(78) 409 final

Brussels, 9 August 1978

Proposal for a
Fourth Council Directive
amending Directive 69/169/EEC on the harmonization of provisions
laid down by law, regulation or administrative action relating
to exemption from turnover tax and excise duty on imports in
international travel

Proposal for a
Second Council Directive
amending Directive 74/651/EEC on the tax reliefs to be allowed
on the importation of goods in small consignments of a non-
commercial character within the Community



(Submitted to the Council by the Commission)

Aendment to the proposal for a Council Directive
on the exemption from taxes on importation of small consignments
from third countries of goods of a non-commercial nature

(Submitted to the Council by the Commission in accordance with
the second paragraph of Article 149 of the EEC Treaty)

EXPLANATORY MEMORANDUM

Article 1

The decision to express tax exemption in European units of account from 1 January 1979 onwards entails changes in the present arrangements.

Article 1 (1) of Council Directive 69/169/EEC (1) provides for the exemption from turnover tax and excise duty of imports of goods contained in the personal luggage of travellers from third countries, if such imports have no commercial character and the total value of the goods does not exceed 25 units of account per person. Article 1 (2) allows Member States to reduce this exemption to 10 units of account for travellers under fifteen years of age.

The adjustment of these amounts must of course be carried out in such a way as to avoid any reduction in the Member States in the value in national currencies of the goods hitherto enjoying exemption.

In making these changes, advantage should also be taken of the opportunity afforded to take account of the measures recommended by the specialized international organizations, particularly the measures contained in Annex F 3 to the International Convention on the Simplification and Harmonization of Customs Procedures, sponsored by the Customs Co-operation Council and signed by the European Economic Community and its Member States, namely the granting of an exemption to travellers for goods of a total value of US \$ 50.

On the basis of the present definition of the European unit of account the Commission proposes that, in order to attain this twofold objective, the present amount of 25 units of account should be increased to 40 European units of account and the present amount of 10 units of account to 25 European units of account. These amounts have already been proposed for the tariff treatment of the goods in question (2).

(1) OJ n° L 133, 4.6.1969, p. 6.

(2) Proposal for a Council Regulation amending Council Regulation (EEC) n° 1544/ on the tariff applicable to goods contained in travellers' personal luggage.

Article 2

As a result of a forced interpretation of the expression "personal luggage" used in the Community texts, travellers returning to a Member State after a journey abroad have been claiming exemption for all fuel transported in jerrycans or other portable receptacles.

So as to eliminate any differences of interpretation in the notion of "personal luggage", it was felt that a Community definition of the concept was needed.

Proposal for a
Fourth Council Directive amending Directive 69/169/EEC
on the harmonization of provisions laid down by law,
regulation or administrative action relating to
exemption from turnover tax and excise duty on imports
international travel

Proposal for a
Fourth Council Directive amending
Directive 69/169/EEC
on the harmonization of provisions laid down by
law, regulation or administrative action relating
to exemption from turnover tax and excise duty
on imports in international travel

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 99 thereof ;

Having regard to the proposal from the Commission ;

Having regard to the Opinion of the European Parliament ;

Having regard to the Opinion of the Economic and Social Committee ;

Whereas Article 1 (1) of Council Directive 69/169/EEC on the harmonization of provisions laid down by law, regulation or administrative action relating to exemption from turnover tax and excise duty on imports in international travel (1) provides for exemption for goods contained in the personal luggage of travellers arriving from a third country, if such imports have no commercial character ;

Whereas the total value of the goods eligible for exemption must not exceed 25 units of account per person ; and whereas, in accordance with the provisions of Article 1 (2) of Directive 69/169/EEC, Member States may reduce this exemption to 10 units of account for travellers under fifteen years old ;

Whereas, from 1 January 1979, the amounts expressed in units of account in the legal acts adopted by the institutions of the European Communities in the field of tax exemptions will be expressed in European units of account ;

(1) OJ n° L 133, 4.6.1969, p. 6.

Whereas this adjustment must not have the effect of reducing the amounts expressed in national currency at present enjoying exemption ;

Whereas this adjustment affords an opportunity to take account of the measures recommended in favour of travellers by the specialized international organizations, and in particular those contained in Annex F 3 to the International Convention on the Simplification and Harmonization of Customs Procedures, sponsored by the Customs Co-operation Council ;

Whereas this twofold objective may be attained by fixing at 40 European units of account the amount referred to in Article 1 (1) of Directive 69/169/EEC and at 20 European units of account that referred to in Article 2 (2) of that Directive;

Whereas it should be stated that this exemption applies only to travellers arriving directly from a third country ;

Whereas the term "personal luggage" should be defined,

HAS ADOPTED THIS DIRECTIVE :

Article 1

Directive 69/169/EEC is hereby amended as follows:

1. Article 1 is amended as follows:

a. The following shall be substituted for paragraph 1 :

"Exemption from turnover tax and excise duty on imports shall apply to goods contained in the personal luggage of travellers arriving directly from third countries, if such imports have no commercial character and the total value of the goods does not exceed 40 European units of account per person" ;

b. in paragraph 2, the expression

"10 units of account"

is replaced by

"20 European units of account";

c. in paragraph 3, the expression

"25 units of account"

is replaced by

"40 European units of account".

2. A further paragraph as follows is added to Article 3:

"3. "Personal luggage" means all the luggage which the traveller is able to present to customs upon arrival in the Community and all the luggage which he subsequently presents to this same customs, provided he can show that, on departure, such luggage was registered as accompanied luggage with the company providing transport from the third country of origin to the Community.

Jerry cans or other portable receptacles containing fuel do not constitute personal luggage. However, in respect of each means of motor transport there shall be admitted duty-free in a reserve tank a quantity of fuel not exceeding 15 litres in the case of intra-Community travel or 5 litres in the case of travel between the Community and third countries.

Article 2

1. This Directive shall enter into force on 1 January 1979.
2. Each Member State shall inform the Commission of the measures which it adopts to implement this Directive.

Article 3

This Directive is addressed to the Member States.

Done at Brussels,

EXPLANATORY MEMORANDUM

The decision to use the European unit of account in the area of tax exemptions from 1 January 1979 onwards entails changes in the present provisions of Council Directive n° 74/651/EEC of 19 December 1974 (1) on the tax reliefs to be allowed on the importation of goods in small consignments of a non-commercial character within the Community.

Article 1 (2) (d) of the Directive provides for the granting of relief from turnover taxes and excise duties for goods contained in small consignments, if the conditions laid down in Article 1 (2) are observed and, in particular, if the total value of the goods does not exceed 40 units of account for each consignment.

This amount must of course be adjusted in such a way as to avoid any reduction in the Member States in the value in national currencies of the goods hitherto eligible for the relief.

On the basis of the present definition of the European unit of account, the Commission proposes that, in order to attain this objective, the present amount of 40 units of account should be increased to 60 European units of account.

(1) OJ n° L 354, 30.12.1974, p. 57.

Proposal for a
Second Council Directive
amending Directive 74/651/EEC on the tax reliefs to
be allowed on the importation of goods in small
consignments of a non-commercial character within the
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amending Council Directive 74/651/EEC
on the tax reliefs to be allowed
on the importation of goods in small consignments
of a non-commercial character within the Community

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Articles 99 and 100 thereof ;

Having regard to the proposal from the Commission ;

Having regard to the Opinion of the European Parliament ;

Having regard to the Opinion of the Economic and Social Committee ;

Whereas Article 1 (2) (d) of Directive 74/651/EEC of 19 December 1974 on the tax reliefs to be allowed on the importation of goods in small consignments of non-commercial character within the Community (1) allows tax relief for small consignments containing goods whose total value does not exceed 40 units of account

Whereas, from 1 January 1979 onwards, the amounts expressed in units of account in the legal acts adopted by the institutions of the European Communities in the field of tax reliefs will be expressed in European units of account;

Whereas this adjustment must not have the effect of reducing the equivalent value in national currencies of the amounts at present eligible for the relief, and whereas this objective can be attained by fixing at 60 European units of account

(1) OJ n° L 354, 30.12.1974, p. 57.

the amount of the tax relief referred to in Article 1 (2) (d) of Directive 74/651/EEC,

HAS ADOPTED THIS DIRECTIVE :

Article 1

In Article 1 (2) (d) of Directive 74/651/EEC,

the expression:

"40 units of account"

is replaced by:

"60 European units of account".

Article 2

1. This Directive shall enter into force on 1 January 1979.
2. Each Member State shall inform the Commission of the measures which it adopts to implement this Directive.

Article 3

This Directive is addressed to the Member States.

Done at Brussels,

AMENDMENT

to the proposal for a Council Directive on the exemption
from taxes on importation of small consignments from
third countries of goods of a non-commercial nature

(Submitted to the Council by the Commission in accordance
with the second paragraph of Article 149 of the EEC Treaty)

EXPLANATORY MEMORANDUM

The decision to express tax exemptions in the European unit of account from 1 January 1979 onwards entails revision of the amount fixed by the Commission in the proposal for a Council Directive on the exemption from taxes on importation of small consignments from third countries of goods of a non-commercial nature (1).

On the basis of the present definition of the European unit of account, the Commission proposes that the amount of the Community exemption in question should be fixed at 30 European units of account.

(1) JO n° C 18, 25.1.1975, p. 6.

AMENDMENT

to the proposal for a Council Directive on the exemption
from taxes on importation of small consignments from third
countries of goods of a non-commercial nature (1)

(Submitted to the Council by the Commission in accordance
with the second paragraph of Article 149 of the EEC Treaty)

The Commission hereby amends its proposal as follows :

The following shall be substituted for the text of Article 1 (2)(c) :

"(c) the total value of which does not exceed 30 European units of account
per consignment."