COMMISSION REGULATION (EEC) No 1025/77

of 17 May 1977

specifying, for purposes of Article 6 (2) of Council Regulation (EEC) No 803/68 on the valuation of goods for customs purposes, the place of introduction for goods carried by sea

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 803/68 of 27 June 1968 on the valuation of goods for customs purposes [1], as last amended by Regulation (EEC) No 1735/75 [2], and in particular Article 6 (2) thereof,

Whereas Article 6 (1) of Regulation (EEC) No 803/68 specifies, for goods carried by sea, the place of introduction into the customs territory of the Community for the purposes of Article 1 (2) (b) of the said Regulation ;

Whereas Article 6 (2) of that Regulation as amended by Regulation (EEC) No 1028/75 [3], provides that in respect of goods introduced into the customs territory of the Community, and then carried by sea to a destination in another part of that territory after passing through a part of the customs territory of the Community, the place of introduction into the customs territory of the Community to be taken into consideration shall be determined in accordance with the procedure laid down in Article 17 ; whereas goods which are unloaded or transhipped may also be regarded as passing through a part of the customs territory of the Community ;

Whereas Commission Regulation (EEC) No 1150/70 [4], as amended by Regulation (EEC) No 1490/75 [5], provides that the value for customs purposes of goods which are introduced into the customs territory of the Community and carried direct to a destination in another part of that territory through the territories of Austria, Switzerland or the German Democratic Republic by one of the usual routes shall be determined by reference to the first place of inroduction into the customs territory ;

Whereas, pursuant to Council Regulation (EEC) No 1496/68 [6], as last amended by Regulation (EEC) No 3456/73 [7] from 1 July 1977 the enlarged customs territory of the Community is to be taken into consideration in determining the customs value of goods imported from third countries, and rules similar to those provided by Regulation (EEC) No 1150/70 should therefore be established for goods which are introduced into the customs territory of the Community and carried by sea to a destination in another part of that territory after passing through a part of the customs territory of the Community ; whereas this rule should apply only in the case of direct carriage by a normal route ;

Whereas, if that is not the case, the value for customs purposes shall be determined by reference to the last place of introduction into the customs territory of the Community ;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Customs Valuation Committee,

HAS ADOPTED THIS REGULATION :

Article 1

The value for customs purposes of goods introduced into the customs territory of the Community and then carried to a destination in another part of that territory by sea after passing through a part of the customs territory of the Community shall be determined by reference to the first place of introduction into the customs territory of the Community, on condition that the goods are carried direct by one of the usual routes to the destination.

Article 2

Where the condition laid down in Article 1 is not satisfied, the value for customs purposes shall be determined by reference to the last place of introduction into the customs territory of the Community.

Article 3

This Regulation shall enter into force on 1 July 1977.

(1) OJ No L 148, 28. 6. 1968, p. 6.
(2) OJ No L 183, 14. 7. 1975, p. 1.
(3) OJ No L 102, 22. 4. 1975, p. 1.
(4) OJ No L 134, 19. 6. 1970, p. 33.
(5) OJ No L 151, 12. 6. 1975, p. 7.
(6) OJ No L 238, 28. 9. 1968, p. 1.
(7) OJ No L 356, 27. 12. 1973, p. 1.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 17 May 1977.

For the Commission

Étienne DAVIGNON

Member of the Commission