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(Acts whose publication is obligatory)

COUNCIL REGULATION (EEC) No 1672/82
of 24 June 1982
amending Regulation (EEC) No 1430/79 on the repayment or remission of
import or export duties

THE COUNCIL OF THE EUROPEAN
COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Articles 43 and 235 thereof,

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Parliament⁽¹⁾,

Whereas the experience acquired since the entry into force of Regulation (EEC) No 1430/79⁽²⁾ has shown that there may be justification for granting the repayment or remission of import duties even in certain cases where procedural requirements laid down by the said Regulation have not been observed;

Whereas that Regulation does not at present provide for the repayment or remission of duties in such cases; whereas the said Regulation should therefore be amended to include such a provision;

Whereas, to ensure that this provision is applied in a uniform manner throughout the Community, it should be subject to the Community procedure laid down in Article 13 of the said Regulation;

Whereas, moreover, the scope of the second paragraph of Article 20 of that Regulation should be extended by allowing Member States to grant any application for repayment or remission involving a sum lower than 10 ECU,

HAS ADOPTED THIS REGULATION :

Article 1

Regulation (EEC) No 1430/79 is hereby amended as follows :

⁽¹⁾ Opinion delivered on 18 June 1982 (not yet published in the Official Journal).

⁽²⁾ OJ No L 175, 12. 7. 1979, p. 1.

1. The title of Section E of Title I shall be replaced by the following :

‘E. Special cases’.

2. Article 13 shall be replaced by the following :

Article 13

1. Import duties may be repaid or remitted in situations other than those referred to in Sections A to D which result from special circumstances in which no negligence or deception may be attributed to the person concerned.

2. Import duties may also be repaid or remitted in cases where repayment or remission could not be granted under Sections B to D because of the failure of the person concerned to comply with procedural requirements, provided that it has been established to the satisfaction of the competent authorities that the other conditions required for repayment or remission have been met and that the circumstances are such that no negligence or deception may be attributed to the person concerned.

3. The cases in which paragraphs 1 and 2 may apply, and the detailed procedural arrangements to be followed for this purpose, shall be determined in accordance with the procedure laid down in Article 25. The repayment or remission may be made subject to special conditions.’

3. The second paragraph of Article 20 shall be replaced by the following :

‘However, the Member States may grant applications for repayment or remission involving a smaller amount.’

Article 2

This Regulation shall enter into force on the day following its publication in the *Official Journal of the European Communities*.

It shall apply to requests for repayment or remission of import or export duties entered in the accounts on or after the date of its entry into force.

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

Done at Luxembourg, 24 June 1982.

For the Council

The President

F. AERTS
