

COUNCIL REGULATION (EEC) No 2779/78

of 23 November 1978

on the procedure for applying the European unit of account (EUA) to legal acts adopted in the customs sphere

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Articles 28, 43 and 235 thereof,

Having regard to the proposal from the Commission,

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

Having regard to the opinion of the Economic and Social Committee⁽²⁾,

Whereas the unit of account used in the legal acts taken in the customs sphere is as defined in General Rule C 3 appearing in Section I of Part I of the Annex to Council Regulation (EEC) No 2500/77 of 7 November 1977 amending Regulation (EEC) No 950/68 on the Common Customs Tariff⁽³⁾;

Whereas this unit of account, being related to a given weight of fine gold, is no longer consistent with the monetary agreements concluded by the Member States; whereas it must therefore be redefined within a reasonable time; whereas in view of organizational requirements in the customs sphere the deadline for such redefinition may be set at 1 January 1979;

Whereas the European unit of account as defined in Article 10 of the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities⁽⁴⁾ may justifiably replace the unit of account used in the legal acts taken in the customs sphere; whereas, however, having regard to the special characteristics of the organization in this sphere, it is necessary to make provision for special measures for the conversion of the European unit of account into national currencies;

Whereas the Council should revise the amounts expressed in certain Regulations on the tariff applicable to goods contained in travellers' personal baggage, and on minor importations of a non-commercial nature, so as to adjust them to changes in the economic situation in the various Member States; whereas owing to such changes it may under some circumstances be necessary to retain the sums expressed in national currencies should such revision not take place within the time limits laid down;

Whereas transitional provisions are required to ensure the smoothest possible transition to the European unit of account from the unit of account previously applicable;

Whereas the opinion of the Court of Auditors has been obtained,

HAS ADOPTED THIS REGULATION:

Article 1

The European unit of account (EUA) to which reference is made in the legal acts laid down in Article 2 shall be as defined in Article 10 of the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities.

Article 2

1. In all the provisions governing the matters referred to in paragraph 2 the amounts in units of account shall be regarded as being expressed in EUA as from 1 January 1979 with the exception of amounts to be converted on the basis of the representative rates.

Until that date they shall continue to be expressed in the unit of account defined in Regulation (EEC) No 2500/77 and shall be converted in accordance with the rules in force before 1 January 1978.

The amounts provided for in Council Regulation (EEC) No 1544/69 of 23 July 1969 on the tariff applicable to goods contained in travellers' personal luggage⁽⁵⁾, and as regards minor importations of a non-commercial nature, the amounts provided for in Section II (B) of Part I of the Annex to Regulation (EEC) No 2500/77 shall be revised before 1 January 1979 by the Council, acting on a proposal from the Commission, in accordance with the appropriate provisions in order to avoid their being reduced in national currencies.

If by 1 January 1979 the Council has not taken the appropriate measures for the revision of the amounts expressed in units of account in the abovementioned Regulations, the Member States which should reduce the amounts in national currencies in pursuance of the first subparagraph above may retain them unchanged.

⁽¹⁾ OJ No C 83, 4. 4. 1977, p. 33.

⁽²⁾ OJ No C 56, 7. 3. 1977, p. 70.

⁽³⁾ OJ No L 289, 14. 11. 1977, p. 1.

⁽⁴⁾ OJ No L 356, 31. 12. 1977, p. 1.

⁽⁵⁾ OJ No L 191, 5. 8. 1969, p. 1.

Before 1 January 1979 renegotiations will be entered into where necessary with the third countries concerned in respect of amounts expressed in units of account in international agreements.

2. The value of the EUA in national currencies for the purposes of determining the classification of goods or the customs duty applicable under the Common Customs Tariff, including suspensions of customs duties, tariff quotas (with the exception of those expressed in terms of value in the context of generalized preferences), ceilings and anti-dumping duties and the value in national currencies adopted for the customs arrangements applicable to goods imported by private persons shall be fixed once a year. The rates to be applied shall be those obtaining on the first working day of October, with effect from 1 January of the following year.

If a rate is not available for a particular national currency, the rate to be applied for that currency shall be that obtaining on the last day for which a rate was published in the *Official Journal of the European Communities*.

An appropriate solution will be found separately for the tariff quotas expressed in terms of value in the

context of generalized preferences when the generalized system of tariff preferences is adopted for 1979.

3. For a transitional period ending on 31 December 1979 and for the goods falling within Chapter 22 (except wine of heading No 22.05), heading No 24.01, Chapter 69, subheading 85.25 A and heading No 91.01 of the Common Customs Tariff, the conversion rate for the unit of account applicable on 1 January 1978 pursuant to Regulation (EEC) No 2500/77 will be aligned on that for the EUA in two successive stages, i.e. on 1 January 1979 and 1 January 1980.

4. The adjustment of amounts expressed in units of account in provisions on customs matters other than those referred to in paragraph 2, together with their conversion into EUA and the detailed rules for establishing their value in national currency, shall be the subject of special provisions.

Article 3

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

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

Done at Brussels, 23 November 1978.

For the Council

The President

K. GSCHEIDLE
