

II

(Acts whose publication is not obligatory)

COUNCIL

COUNCIL DIRECTIVE

of 17 November 1981

amending Directives 69/169/EEC and 78/1035/EEC as regards tax reliefs applicable in international travel and to imports of small consignments of goods of a non-commercial character from third countries

(81/933/EEC)

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 ⁽¹⁾,

Having regard to the opinion of the European Parliament ⁽²⁾,

Having regard to the opinion of the Economic and Social Committee ⁽³⁾,

Whereas the fixing of the equivalent in national currency of the tax reliefs provided for in Council Directive 69/169/EEC of 28 May 1969 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 ⁽⁴⁾, as last amended by Directive 78/1033/EEC ⁽⁵⁾ and in Council Directive 78/1035/EEC of 19 December 1978 on the exemption from taxes of imports of small consignments of goods of a non-commercial character from third countries ⁽⁶⁾ would result in a reduction in terms of national currency in the tax reliefs applicable in one Member State; whereas, in the present circumstances, such a reduction should be avoided,

HAS ADOPTED THIS DIRECTIVE:

Article 1

Article 1 of Directive 69/169/EEC shall be amended as follows:

- (a) in paragraph 1, the expression '40 European units of account' shall be replaced by '45 ECU',
- (b) in paragraph 2, the expression '20 European units of account' shall be replaced by '23 ECU'.

Article 2

In the third indent of Article 1 (2) of Directive 78/1035/EEC the expression '30 EUA' shall be replaced by '35 ECU'.

Article 3

1. Member States shall take the measures necessary to comply with this Directive as from 1 January 1982.
2. Member States shall inform the Commission of the provisions they adopt for the application of this Directive.

Article 4

This Directive is addressed to the Member States.

Done at Brussels, 17 November 1981.

For the Council

The President

G. HOWE

⁽¹⁾ OJ No C 350, 31. 12. 1980, p. 21.

⁽²⁾ OJ No C 144, 15. 6. 1981, p. 76.

⁽³⁾ OJ No C 159, 29. 6. 1981, p. 5.

⁽⁴⁾ OJ No L 133, 4. 6. 1969, p. 6.

⁽⁵⁾ OJ No L 366, 28. 12. 1978, p. 31.

⁽⁶⁾ OJ No L 366, 28. 12. 1978, p. 34.