

## II

*(Acts whose publication is not obligatory)*

## COUNCIL

## COUNCIL DIRECTIVE

of 30 April 1984

**amending Directives 69/169/EEC and 83/2/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**

(84/231/EEC)

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 <sup>(1)</sup>,

Having regard to the opinion of the European Parliament <sup>(2)</sup>,

Having regard to the opinion of the Economic and Social Committee <sup>(3)</sup>,

Whereas it is important to facilitate travel and tourism within the Community and, to this end, to relax the controls on persons at frontiers in order that citizens can appreciate more precisely the positive effects of the existence of the Community;

Whereas, from this point of view, there should be an increase in the exemption from turnover tax and excise duty, the level of which as laid down by Council Directive 69/169/EEC <sup>(4)</sup>, as last amended by Directive 82/443/EEC <sup>(5)</sup>, remains lower than the real value of the original exemption as a result of the rise in the cost of living throughout the Community;

Whereas the Hellenic Republic should be granted a period of time in which to carry out a two-stage increase in the value of the exemption to which travellers coming from other Member States of the Community are entitled;

Whereas Directive 83/651/EEC <sup>(6)</sup> granted Ireland an extension of the derogation from Directive 69/169/EEC in respect of the unit value of goods imported free of tax;

Whereas the tax system at present in force in Ireland does not authorize full application of the tax exemption granted to travellers coming from other Member States of the Community because of economic consequences that might result from it;

Whereas, therefore, Ireland should be authorized to continue to apply these exceptional arrangements as long as the amount of the exemption remains at the level set by this Directive;

Whereas Directive 83/2/EEC <sup>(7)</sup> granted Denmark a derogation from Directive 69/169/EEC in respect of the importation of certain goods by travellers resident in Denmark;

Whereas the tax system at present applied in Denmark does not yet allow full application of the harmonized arrangements deriving from Directive 69/169/EEC without the risk of serious economic consequences; whereas, therefore, Denmark should be provisionally

<sup>(1)</sup> OJ No C 114, 28. 4. 1983, p. 4.

<sup>(2)</sup> OJ No C 10, 16. 1. 1984, p. 44.

<sup>(3)</sup> OJ No C 57, 29. 2. 1984, p. 12.

<sup>(4)</sup> OJ No L 133, 4. 6. 1969, p. 6.

<sup>(5)</sup> OJ No L 206, 14. 7. 1982, p. 35.

<sup>(6)</sup> OJ No L 370, 31. 12. 1983, p. 62.

<sup>(7)</sup> OJ No L 20, 14. 1. 1983, p. 48.

authorized to retain derogation arrangements particularly in view of the increase in the exemption as from 1 July 1984; whereas, however, in order to facilitate adaptation, provision should be made for the progressive approximation of these arrangements to the harmonized Community rules,

HAS ADOPTED THIS DIRECTIVE:

*Article 1*

In Article 2 (1) of Directive 69/169/EEC '210 ECU' is hereby replaced by ', as as from 1 July 1984, 280 ECU'.

*Article 2*

1. Notwithstanding Article 2 (1) of Directive 69/169/EEC:

(a) the Hellenic Republic is hereby authorized to apply an exemption of 210 ECU until 31 December 1984 and of 250 ECU from 1 January to 30 June 1985;

(b) Ireland is hereby authorized to exclude from exemption goods whose unit value exceeds 77 ECU, as long as the amount of the exemption is 280 ECU.

2. During the period of application of the derogation referred to in paragraph 1 (b), the other Member States shall take the necessary steps to permit the remission of tax, in accordance with the procedures referred to in Article 6 of Directive 69/169/EEC, on goods imported into Ireland which are excluded from exemption in that country.

*Article 3*

1. Notwithstanding Directive 69/169/EEC, Denmark is hereby authorized, in respect of exemption on importation of the goods referred to below, to apply the following quantitative limits, where such goods are imported by travellers resident in Denmark, after a stay in another country:

- until 31 December 1985, when the stay is less than 48 hours, and
- from 1 January 1986 to 31 December 1989, when the stay is less than 24 hours:

	from 1 January 1985 to 31 December 1986	from 1 January to 31 December 1987	from 1 January to 31 December 1988	from 1 January to 31 December 1989
Cigarettes	60	140	200	240
or smoking tobacco where the tobacco particles have a width of less than 1,5 mm (fine cut)	100 g	200 g	250 g	300 g
Distilled beverages and spirits of an alcoholic strength exceeding 22 % vol	Nil	0,35	0,35	0,7

2. Directive 83/2/EEC is hereby repealed as from 31 December 1984.

*Article 4*

The Member States shall inform the Commission of the provisions which they adopt to implement this Directive.

*Article 5*

This Directive is addressed to the Member States.

Done at Brussels, 30 April 1984.

*For the Council*

*The President*

C. CHEYSSON