

COUNCIL REGULATION (EEC) No 718/91
of 21 March 1991

amending Regulation (EEC) No 3/84 introducing arrangements for movement within the Community of goods sent from one Member State for temporary use in one or more other Member States

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 100a thereof,

Having regard to the proposal from the Commission ⁽¹⁾,

In cooperation with the European Parliament ⁽²⁾,

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

Whereas Regulation (EEC) No 3/84 ⁽⁴⁾, as last amended by Regulation (EEC) No 1292/89 ⁽⁵⁾, became applicable on 1 July 1985 for an initial experimental period of three years;

Whereas application of the arrangements governing the movement of goods within the Community was extended by Regulation (EEC) No 1292/89; whereas the amendments made to those arrangements by that Regulation ensured alignment between the Seventeenth Council Directive 85/362/EEC of 16 July 1985 on the harmonization of the laws of the Member States relating to turnover taxes — Exemption from value added tax on the temporary importation of goods other than means of transport ⁽⁶⁾ and Regulation (EEC) No 3/84;

Whereas, in its present form, Regulation (EEC) No 3/84 does not allow works of art not accompanied by their authors or agents, or carpets that constitute commercial samples, to benefit from the arrangements; whereas this is not only a retrograde step compared with the situation prior to 1 July 1989 but it also fails to ensure parallelism with Directive 85/362/EEC; whereas it is essential to stipulate that the said Regulation is applicable in both cases;

Whereas Article 8a of the Treaty provides for the progressive establishment over a period expiring on 31

December 1992 of the internal market comprising an area without internal frontiers in which, in particular, the free movement of goods is ensured;

Whereas the effect of implementing that provision will be to make the arrangements governing the temporary movement of goods within the Community redundant;

Whereas amendment of Regulation (EEC) No 3/84 is in the interests of Community nationals; whereas it should therefore become applicable as quickly as possible,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EEC) No 3/84 is hereby amended as follows:

1. In Article 1 (1a):

— subparagraph (b) replaced by the following:

‘(b) made-up articles of fur, precious stones, carpets excluding commercial samples put up as such, and articles of jewellery;’

— subparagraph (e) deleted.

2. The second paragraph of Article 16 replaced by the following:

‘This Regulation repealed as from the date of application of Regulation (EEC) No 2726/90 ^(*).’

(*) OJ No L 262, 26. 9. 1990, p. 1.’

3. In Article 16, the following paragraph added:

‘The Commission shall, in accordance with the procedure laid down in Article 15, adopt the necessary transitional provisions.’

Article 2

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

⁽¹⁾ OJ No C 204, 15. 8. 1990, p. 15.

⁽²⁾ OJ No C 324, 24. 12. 1990 and Decision of 20 February 1991 (not yet published in the Official Journal).

⁽³⁾ OJ No C 41, 18. 2. 1991, p. 56.

⁽⁴⁾ OJ No L 2, 4. 1. 1984, p. 1.

⁽⁵⁾ OJ No L 130, 12. 5. 1989, p. 1.

⁽⁶⁾ OJ No L 192, 24. 7. 1985, p. 20.

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

Done at Brussels, 21 March 1991.

For the Council

The President

G. WOHLFART
