

Proposal for a Council Directive amending Directive 69/169/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

COM(84) 182 final

(Submitted by the Commission to the Council on 2 April 1984)

(84/C 102/06)

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,

Having regard to the opinion of the European Parliament,

Having regard to the opinion of the Economic and Social Committee,

Whereas Article 1 (1) of Council Directive 69/169/EEC ⁽¹⁾, as last amended by Directive 82/443/EEC ⁽²⁾, provides for goods contained in the personal luggage of travellers coming from non-member countries to be exempt from turnover tax and excise duty on the condition that they have no commercial character;

Whereas the total value of the goods eligible for this exemption may not exceed 45 ECU per person; whereas, in accordance with Article 1 (2) of Directive 69/169/EEC, Member States may reduce the allowance to 23 ECU for travellers under 15 years of age;

Whereas the real value of these allowances ought to be maintained by increasing them progressively;

Whereas account must be taken of measures in favour of travellers recommended by specialized international organizations, in particular the measures contained in Annex F.3 to the International Convention on the simplification and harmonization of customs procedures;

Whereas these objectives could be attained by increasing the allowance on the basis of a multiannual programme applying also to persons under 15 years of age,

HAS ADOPTED THIS DIRECTIVE:

Article 1

Article 1 of Directive 69/169/EEC is hereby amended as follows:

1. In paragraph 1, '45 ECU' is replaced by the following:
 - as from 1 January 1985, 60 ECU,
 - as from 1 January 1986, 70 ECU,
 - as from 1 January 1987, 80 ECU,
 - as from 1 January 1988, 85 ECU.'
2. In paragraph 2, 'to 23 ECU' is replaced by the following:
 - as from 1 January 1985, to 30 ECU,
 - as from 1 January 1986, to 35 ECU,
 - as from 1 January 1987, to 40 ECU,
 - as from 1 January 1988, to 45 ECU.'

Article 2

1. Member States shall take the measures necessary to comply with this Directive with effect from 1 January 1985.
2. Member States shall inform the Commission of the provisions which they adopt to implement this Directive.

Article 3

This Directive is addressed to the Member States.

⁽¹⁾ OJ No L 133, 4. 6. 1969, p. 6.

⁽²⁾ OJ No L 206, 14. 7. 1982, p. 35.