

# Official Journal

## of the European Communities

English edition

## Information and Notices

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## I

*(Information)*

## COMMISSION

ECU <sup>(1)</sup> — EUROPEAN UNIT OF ACCOUNT <sup>(2)</sup>

10 July 1980

Currency amount for one unit:

Belgian and Luxembourg franc	40.2920	Swiss franc	2.30498
German mark	2.51429	Spanish peseta	102.137
Dutch guilder	2.74978	Swedish krona	5.95259
Pound sterling	0.609048	Norwegian krone	6.94460
Danish krone	7.78645	Canadian dollar	1.65609
French franc	5.83948	Portuguese escudo	70.2994
Italian lira	1198.85	Austrian schilling	17.8424
Irish pound	0.669981	Finnish markka	5.20664
United States dollar	1.44649	Japanese yen	314.539
		Greek drachma	62.1889

The Commission has installed a telex with an automatic answering device which gives the conversion rates in a number of currencies. This service is available every day from 3.30 p.m. until 1 p.m. the following day.

Users of the service should do as follows:

- call telex number Brussels 23789;
- give their own telex code;
- type the code 'cccc' which puts the automatic system into operation resulting in the transmission of the conversion rates of the EUA;
- the transmission should not be interrupted until the end of the message, which is marked by the code 'ffff'.

<sup>(1)</sup> Council Regulation (EEC) No 3180/78 of 18 December 1978 (OJ No L 379, 30. 12. 1978, p. 1).

<sup>(2)</sup> Council Decision 75/250/EEC of 21 April 1975 (Convention of Lomé) (OJ No L 104, 24. 4. 1975, p. 35).

Commission Decision No 3289/75/ECSC of 18 December 1975 (OJ No L 327, 19. 12. 1975, p. 4).

Decisions of the Council of Governors of the European Investment Bank of 18 March 1975 and of 30 December 1977.

Financial Regulation of 21 December 1977 concerning the general budget of the European Communities (OJ No L 356, 31. 12. 1977, p. 1).

## II

(Preparatory Acts)

## COMMISSION

**Proposal for a Council Regulation laying down for the year 1980 certain measures for the conservation and management of fishery resources off the West Greenland coast applicable to vessels flying the flag of a Member State**

*(Submitted by the Commission to the Council on 5 June 1980)*

THE COUNCIL OF THE EUROPEAN  
COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 43 thereof,

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Parliament,

Whereas, on 14 April 1980 the Community and Canada signed an Agreement in the form of an exchange of letters extending until 31 December 1980 their Agreement on fisheries concluded on 3 December 1979, and have held consultations in accordance with the provisions of this Agreement concerning the management during 1980 of common fishery resources in the Davis Strait and Baffin Bay;

Whereas as a result of these consultations delegations from each of the two Parties have agreed to recommend to their authorities certain measures for the conservation and management of these resources, including the fixing of allocations for the vessels of the other Party and conditions for fishing by all vessels in the waters concerned;

Whereas it is appropriate that the Community implement these agreed measures,

HAS ADOPTED THIS REGULATION:

*Article 1*

- (1) The area to which this Regulation applies shall be that part of the fisheries zones of Denmark and of Canada situated within subareas 0 and 1 as defined by the Convention on Future Multilateral Cooperation in the Northwest Atlantic Fisheries.
- (2) Except as provided for in paragraph 3, the catches which vessels flying the flag of a Member State shall be authorized to take in the period 1 January to 31 December 1980 in the area defined in paragraph 1 shall be limited to the quotas laid down in Annex I.
- (3) In addition to the quotas laid down in Annex I, Greenland coastal fishermen shall be authorized to fish for deepwater prawn within twelve miles of baselines in the fishery zone of Denmark.

*Article 2*

- (1) Vessels fishing in the fishery zone of Denmark for the quotas established in Article 1 shall comply with the conservation and control measures laid down in this Regulation and with any other measures governing fishing activities in that zone.
- (2) Vessels referred to in paragraph 1 shall keep a logbook as specified in Annex II. The original of the logbook shall be kept on board the vessel. The pink and blue copies of the logbook shall be sent each

month to the Commission of the European Communities at the latest by the last day of the month in respect of the preceding month.

(3) Vessels referred to in paragraph 1 over 80 gross registered tons shall transmit by radio to the authorities of their flag state, in accordance with the rules set out in Annex III, the information specified in that Annex.

(4) The registration letters and numbers of the vessels referred to in paragraph 1 shall be clearly marked on both sides of the bow of the vessel and on the superstructure.

#### Article 3

The authorities of the Member States shall retransmit the information received from vessels flying their flag to the Commission as follows:

1. entry and departure reports shall be retransmitted on the day of receipt of the report;
2. weekly catch reports shall be retransmitted within three working days of receipt of the report.

#### Article 4

The Commission, on the basis of the information received from Member States in accordance with

Article 3, shall calculate the date at which the quotas laid down in Annex I will be fully utilized, and shall inform Member States that fishing by their vessels must cease from that date.

#### Article 5

The competent authorities of the Member States shall take appropriate steps, including the regular inspection of vessels, to ensure the enforcement of this Regulation.

#### Article 6

Where an infringement is duly established, the competent authorities of the Member States shall, without delay, inform the Commission of the name of the vessel involved and of any action which they have taken.

#### Article 7

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.

### ANNEX I

#### Quotas

Species	Part of the area referred to in Article 1	Quantities (tonnes)
Greenland halibut ( <i>Rheinhardtius hoppoglossoides</i> )	entire area	19 450
Roundnose grenadier ( <i>Coryphaenoides rupestris</i> )	entire area	7 200
Deep-water prawn ( <i>Pandalus borealis</i> )	NAFO subarea 1 outside 12 miles from base-lines	
	— North of 68° N	3 000 <sup>(1)</sup>
	— South of 68° N	19 620 <sup>(2)</sup>
	NAFO subarea 0	2 500

<sup>(1)</sup> To be fished by Greenland coastal fishermen.

<sup>(2)</sup> Minus any catches taken in NAFO subarea 0.

### ANNEX II

The following logbook shall be used when fishing within the area referred to in Article 1.



## ANNEX III

1. The information to be transmitted by radio to the flag state of the vessel and the timetable for its transmission are as follows:
  - 1.1. On each occasion the vessel enters the zone defined in Article 1 paragraph 1, hereafter referred to as 'the zone':
    - (a) the information specified under point 1.4 below;
    - (b) the quantity of each species of fish in the hold <sup>(1)</sup>.

In the event that the fishing operation requires repeated daily entries into the zone, a single communication on first entering the zone will suffice.
  - 1.2.1. On each occasion the vessel leaves the zone:
    - (a) the information specified under point 1.4 below;
    - (b) the quantity of each species caught since the previous transmission;
    - (c) the quantity of each species transhipped since the vessel entered the zone and the identification of the vessel of transshipment;
    - (d) the quantity of each species landed in a port of the Community since the vessel entered the zone;
    - (e) the quantity of discards specified by species since previous transmission (when fishing for prawns only).

In the event that the fishing operations require repeated daily exits from the zone, a single communication on the last exit will suffice.
  - 1.2.2. A notice of leaving at least 48 hours prior to the vessel's scheduled exit from the zones referred to under 1.1 or that part of ICES division XIV under the fisheries jurisdiction of the Community.
  - 1.3. At weekly intervals, commencing on the seventh day after the vessel first enters the zone:
    - (a) the information specified under 1.4 below;
    - (b) the quantity of each species caught since the previous transmission;
    - (c) the quantity of discards specified by species since previous transmission.
  - 1.4.
    - (a) The name, call sign, identification numbers and letters of the vessel, and the name of the master;
    - (b) the licence number if the vessel is licensed to fish;
    - (c) the serial number of the message;
    - (d) identification of the type of message;
    - (e) the date, the time and the geographical position of the vessel.
2. If it is impossible, for reasons of *force majeure*, for the message to be transmitted by the vessel, it may be transmitted on the vessel's behalf by another vessel.
3. Form of communications

The information specified under point 1 shall contain the following particulars, which shall be given in the following order:

  - name of vessel;
  - call sign;

<sup>(1)</sup> For purposes of this Annex, quantities shall be expressed in tonnes round-weight.

- external identification letters and numbers;
  - serial number of the message for the voyage in question;
  - indication of the type of message according to the following code:
    - message — when entering the zone: IN
    - message — when leaving the zone: OUT
    - weekly message: WKL;
  - the geographical position;
  - the date on which fishing is expected to commence;
  - the quantity of each species of fish in the hold;
  - the quantity of each species discarded since the previous transmission;
  - the quantity of each species transshipped since the previous transmission;
  - the quantity of each species landed in a port of the Community since the previous transmission;
  - the name of the master.
4. The code to be used to indicate the species in the communications referred to above:
- A: Deep-water prawn (*Pandalus borealis*)
  - C: Greenland halibut (*Rheinhardtius hippoglossoides*)
  - D: Cod (*Gadus morrhua*)
  - F: Halibut (*Hippoglossus hippoglossus*)
  - I: Round-nose grenadier (*Coryphaenoides rupestris*)
  - U: Redfish (*Sebastes marinus*)
  - R: Other

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**Proposal for a Council Regulation amending Regulation (EEC) No 1172/76 of 17 May 1976 setting up a financial mechanism**

*(Submitted by the Commission to the Council on 12 June 1980)*

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 235 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 Court of Auditors,

Whereas conditions incompatible with the proper functioning of the Community could arise if a Member State's economy, whilst in a special situation, is forced to bear a disproportionate burden in the financing of the Community budget;

Whereas, in accordance with the guidelines laid down by the Heads of Government in Paris on 10 December 1974 and made more specific in Dublin on 10 and 11 March 1975, and in order to prevent such conditions from arising during the process of convergence of the economies of the Member States,

Council Regulation (EEC) No 1172/76 of 17 May 1976 setting up a financial mechanism <sup>(1)</sup> provided for a payment to be made from the budget of the Communities to the Member States in question;

Whereas these guidelines have since been confirmed on several occasions by the European Council, and whereas the Council agreed on 29 and 30 May 1980 that changes should be made to this financial mechanism so that it can entirely fulfil its intended role;

Whereas these changes must take account of existing Community acts and Community solidarity,

HAS ADOPTED THIS REGULATION:

#### *Article 1*

Council Regulation (EEC) No 1172/76 of 17 May 1976 is hereby amended as follows:

#### 1. In Article 2:

(i) The terms 'gross national product (GNP)' and 'GNP' in (a), (b) and (c) shall be replaced by 'gross domestic product (GDP)' and 'GDP' respectively.

(ii) The second paragraph shall be replaced by the following:

'The figures referred to in (a) and (b) shall be calculated, as moving averages, from the results for the preceding three years and on the basis of the most recent statistics compiled by the Statistical Office of the European Communities.'

(iii) The third paragraph shall be replaced by the following:

'The calculations provided for in this Article in respect of the GDP and per capita GDP referred to in (a) and (b) shall be made on the basis of the average annual value of the European unit of account (EUA). The payments made by the Member States referred to in (c) are taken to be the EUA estimates given in the Budget for the current financial year. The GDPs for the current financial year shall be the most recent estimates worked out by the Commission in EUA.'

#### 2. Article 3 shall be replaced by the following:

'On assessing the facts of the situation, the Commission shall, if necessary, enter in an appropriate subdivision of the preliminary draft budget for the year following the year in which the Member State's application was made an appropriation equal to the provisional amount of the payment.

The amount of the payment shall be the excess amount established under Article 2 (c), but it may in no case exceed the smaller of the following amounts:

— the net transfers from the Member State during the current financial year under Article 31 of the Financial Regulation of 21 December 1977, regardless of net payments made to that State under this Regulation; transfers received by the Member State during the current financial year shall include payments made on its behalf by other Member States as monetary comensatory amounts paid pursuant to Article 2a of Council Regulation (EEC) No 974/71 of 12 May 1971 on certain measures of conjunctural policy to be taken in agriculture following the temporary widening of the margins of fluctuation for the currencies of certain Member States <sup>(2)</sup>;

— the payments by the Member State to the budget of the Communities for the current financial year after deduction of the customs duties and agricultural levies defined in Article 2(a) and (b) of Decision 70/243/ECSC, EEC, Euratom.' <sup>(3)</sup>.

#### 3. Articles 4, 5 and 6 shall be deleted.

#### 4. The second paragraph of Article 7 shall be replaced by the following:

'After the revenue and expenditure account has been drawn up, and as soon as it has the final data referred to in this Regulation, the Commission shall, on the basis of this data, calculate the final amount of the payment and settle the balance. The above-mentioned GDP data shall be the first figures published by the Statistical Office of the European Communities after the revenue and expenditure account has been drawn up.'

<sup>(1)</sup> OJ No L 131, 20. 5. 1976, p. 7.

<sup>(2)</sup> OJ No L 106, 12. 5. 1971.

<sup>(3)</sup> OJ No L 94, 28. 4. 1970, p. 19.



The payments made under this Regulation shall be expressed in EUA and paid in the currency of the Member State. The exchange rate used shall be that of the day the Commission received the application referred to in Article 2<sup>1</sup>.

5. Articles 8 and 9 shall be deleted.

#### Article 2

This Regulation shall enter into force on the day of its publication in the *Official Journal of the European Communities*. It shall apply from the Financial year 1980.

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

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### Proposal for a Council Directive determining the scope of Article 14 (1) (d) of Directive 77/388/EEC as regards exemption from value added tax on the final importation of certain goods

(Submitted by the Commission to the Council on 13 June 1980)

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, pursuant to Article 14 (1) (d) of Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment <sup>(1)</sup>, Member States shall, without prejudice to other Community provisions and under conditions which they shall lay down for the purpose, *inter alia*, of preventing any possible evasion, avoidance or abuse, exempt final importation of goods qualifying for exemption from customs duties other than as provided for in the Common Customs Tariff or which would qualify therefor if they were imported from a third country;

Whereas, in accordance with Article 14 (2) of the abovementioned Directive, the Commission is required to submit to the Council proposals designed to lay down Community tax rules clarifying the scope of the exemptions referred to in paragraph 1 of the said Article and detailed rules for their implementation;

Whereas, while it is deemed desirable to achieve the greatest possible degree of uniformity between the system for customs duties and that for value added tax, account should be taken, in applying the latter system, of the differences as regards objective and structure between customs duties and value added tax;

Whereas arrangements for value added tax should be introduced that differ according to whether goods are imported from third countries or from other Member States and to the extent necessary to comply with the objectives of tax harmonization; whereas the exemptions on importation can be granted only on condition that they are not liable to affect the conditions of competition on the home market;

Whereas certain reliefs at present applied in the Member States stem from conventions with third countries or with other Member States which, given their purpose, concern only the signatory Member States; whereas it is not expedient to define at Community level conditions for granting such reliefs, and whereas the Member States concerned need merely be authorized to retain them,

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<sup>(1)</sup> OJ No L 145, 13. 6. 1977, p. 1.

HAS ADOPTED THIS DIRECTIVE:

*Article 1*

The scope of the exemptions from value added tax referred to in Article 14 (1) (d) of Directive 77/388/EEC is hereby determined as provided in this Directive.

*Article 2*

1. For the purposes of this Directive:

- 'personal effects' means goods intended for the personal use of the persons concerned or for their household needs. The nature or quantity of such goods may not betray any commercial intent, nor may such goods be intended for an economic activity within the meaning of Article 4 of Directive 77/388/EEC. However, tools, equipment or instruments required by the person concerned for the pursuit of his trade or profession shall also be regarded as 'personal effects',
- 'tax-free' means exempt from value added tax on importation,
- 'alcoholic products' means products falling within heading Nos 22.03 to 22.09 of the Common Customs Tariff,
- 'tobacco products' means the products referred to in Directive 79/32/EEC (1),
- 'normal residence' means the place where a person habitually lives, that is, the place where a person resides continuously for a certain period by reason of personal or occupational ties indicating close links between that person and the place where he lives.

2. For the purposes of this Directive, importation from the territories referred to in Article 3 (2) of Directive 77/388/EEC shall be treated as importation from third countries.

TITLE I

**IMPORTATION OF PERSONAL EFFECTS BY INDIVIDUALS COMING FROM THIRD COUNTRIES**

Chapter I

**General provisions**

*Article 3*

1. Personal effects imported tax-free pursuant to Articles 4 to 9 may not be transferred, hired out or

loaned for the 12 months following their tax-free importation without prior notification thereof to the competent authorities. In such cases, the tax on importation shall be that to which the goods are liable on the basis of the value and rates applicable at the time of the notification.

2. The date on which last importation took place shall be taken as the starting date of the period in question.

Chapter II

**Goods imported upon transfer of the normal residence**

*Article 4*

1. Personal effects imported upon transfer of normal residence from a third country to a Member State of the Community shall be admitted tax-free.

2. No relief shall be granted in respect of:

- (a) alcoholic products and tobacco products;
- (b) commercial transport equipment;
- (c) transportable dwellings;
- (d) items to be used for gainful purposes, other than portable tools, equipment or instruments required for the pursuit of a trade or profession.

3. The relief shall be limited to personal effects which:

- (a) except in special cases justified by circumstances, have been owned and, in the case of non-comestible goods, used by the person concerned at his former normal residence for a minimum of six months before the date of his actual departure from the third country of provenance;
- (b) are to be used for the same purposes at his new normal residence.

4. Motorcycles, private motor vehicles and their trailers, caravans, pleasure craft and private aeroplanes shall be admitted tax-free on condition that it can be established, to the satisfaction of the competent authorities, that the customs and/or tax charges to which they are normally liable have been paid either in the country of origin or in the country of provenance.

(1) OJ No L 10, 16. 1. 1979, p. 8.

5. Except in special cases, relief shall be granted only in respect of personal effects definitively imported within six months after the date of actual departure of the person concerned from the third country of provenance.

The personal effects may be imported in several consignments within the period referred to in the preceding subparagraph.

#### Article 5

The relief referred to in Article 4 may be granted only to persons whose normal residence has been in a third country for at least 12 months.

Nevertheless, the competent authorities may grant derogations, provided that the person concerned furnishes evidence that he intended to stay in a third country for at least 12 months.

#### Article 6

1. By way of derogation from Article 4 (1), relief may be granted in respect of personal effects definitively imported before the actual departure of the person concerned from the country of provenance, provided that he undertakes to effectively transfer his normal place of residence to the Member State of importation within a period of six months. This undertaking shall be accompanied by a security the form and amount of which shall be determined by the competent authorities.

2. Where relief is granted under paragraph 1, the periods laid down in Articles 3 and 4 (5) shall be calculated from the date of completion of the customs formalities for exportation from the country of provenance.

### Chapter III

#### Goods imported on the occasion of a marriage

##### Article 7

1. In addition to personal effects within the meaning of Article 2, trousseaux and new household effects belonging to a person transferring his or her normal residence from a third country to the territory of a Member State on the occasion of his or her marriage shall be admitted tax-free.

2. For the purposes of paragraph 1:

- (a) '*trousseaux*' means personal and household linen and made-up clothing intended for the personal or household use of the person concerned;

- (b) '*household effects*' means items of furniture, household appliances, radio and television sets, and all other non-consumable objects normally used for household purposes.

#### Article 8

1. The relief referred to in Article 7 may be granted only to persons:

- (a) whose normal residence has been in a third country for at least 12 months. However, derogations may be granted where it is established to the satisfaction of the competent authorities that it was the intention of the person concerned to stay in a third country for at least 12 months;
- (b) who furnish to the satisfaction of the competent authorities proof of their marriage.

2. Save in exceptional circumstances, the relief shall be granted only in respect of goods definitively imported:

- not later than four months after the date of marriage, or
- not earlier than two months before the planned date of marriage.

In the latter case, the relief may be subject to the lodging of an appropriate security the form and amount of which shall be determined by the competent authorities.

### Chapter IV

#### Personal effects acquired by way of inheritance

##### Article 9

1. Personal effects located in a third country that are acquired by way of inheritance by a natural person having his normal residence in a Member State shall be admitted tax-free.

2. No relief shall be granted in respect of the goods referred to in Article 4 (2).

3. Relief shall be granted in respect of personal effects definitively imported before the expiry of a period of three years after the date of death.

However, this period may be extended by the competent authorities to take account of special circumstances.

4. The effects may be imported in several consignments within the period referred to in paragraph 3.

## TITLE II

### GOODS IMPORTED BY PUPILS OR STUDENTS

#### *Article 10*

1. Outfits imported by pupils or students having their normal residence in a third country and coming to stay in a Member State for the sole purpose of pursuing their studies there shall be admitted tax-free.
2. Outfits and study requisites imported by pupils or students having their normal residence in a Member State and coming to stay in another Member State for the sole purpose of pursuing their studies there shall be admitted tax-free.
3. For the purposes of this Article:
  - (a) '*pupil*' or '*student*' means any person duly enrolled in an establishment providing education (including technical education) for the purpose of attending the courses offered there on a full-time basis;
  - (b) '*outfit*' means personal and household linen and clothing, whether or not new, intended for the personal use of the pupil or student during the period of his studies;
  - (c) '*study requisites*' means goods normally used by pupils or students for study or research purposes, such as technical works, textbooks, instruments, calculators and typewriters.
4. The relief shall be granted at least once each year throughout the period in which the person retains the status of pupil or student.

## TITLE III

### IMPORTATION IN THE CONTEXT OF CERTAIN INTERNATIONAL RELATIONS

#### Chapter I

#### Honorary decorations or awards

#### *Article 11*

Provided that the persons concerned furnish evidence to the satisfaction of the competent authorities and

that such importation is of a non-commercial character, the following shall be admitted tax-free:

- (a) decorations awarded by the government of a State other than the State of importation to persons whose normal residence is in the latter State;
- (b) trophies, medals and like objects of an essentially symbolic nature having been awarded free of charge in a State other than the State of importation to persons having their normal residence in the latter State as a tribute to their activity in fields such as the arts, science, sport or public service or in recognition of their merit at a particular event. Such objects must be imported by the persons to whom they have been awarded;
- (c) trophies, medals and like objects of an essentially symbolic nature which are imported by authorities or persons established in a State other than the State of importation in order to be awarded free of charge for the same purposes as those referred to in (b) in the territory of the latter State.

#### Chapter II

#### Gifts received in the context of good international relations

#### *Article 12*

The following shall be admitted tax-free:

- (a) goods imported by persons who have paid an official visit or attended an official function of international importance in a country other than that in which they have their normal residence and who have received them on that occasion as gifts from the host authorities or from other persons taking part in this visit or function;
- (b) goods imported by persons coming to pay an official visit or to attend an official function of international importance in the Member State of importation and who intend to offer them on that occasion as gifts to the host authorities;
- (c) goods addressed as gifts, in token of friendship or goodwill, by an official body, public authority or group carrying on an activity in the public interest that is situated in a State other than the Member State of importation to an official body, public authority or group carrying on an activity in the public interest that has been approved by the

competent authorities as a body entitled to receive such tax-free goods and that is situated in the Member State of importation.

### Chapter III

#### Goods to be used by monarchs or heads of State

##### Article 13

The following shall be admitted tax-free:

- (a) gifts to reigning monarchs or heads of State;
- (b) goods to be used or consumed in the Member State of importation by reigning monarchs or heads of State of third countries, or of another Member State, or by persons officially representing them during their official stay.

The provisions of the preceding subparagraph shall also apply to persons having prerogatives at international level analogous to those enjoyed by a reigning monarch or head of State.

### Chapter IV

#### Goods for the construction, upkeep or decoration of commemorative monuments or military cemeteries

##### Article 14

Goods imported by organizations approved by the competent authorities and to be used for the construction, upkeep or decoration of cemeteries, graves and memorials commemorating members of the armed forces of a State other than the State of importation who lost their lives in time of war and are buried in the latter State shall be admitted tax-free.

### TITLE IV

#### GOODS ADDRESSED TO CHARITABLE OR PHILANTHROPIC ORGANIZATIONS

### Chapter I

#### Goods imported for general purposes

##### Article 15

1. Goods donated free of charge and without any commercial intent on the part of the donor to charitable or philanthropic organizations approved by the competent authorities, for any of the following purposes:

- for distribution free of charge to needy persons, or
- for sale to third parties at occasional charity events for the benefit of such persons, or
- for use solely to meet the operating needs of such organizations or to serve the objectives they pursue

shall be admitted tax-free.

2. The relief shall be granted to organizations which offer all the guarantees deemed necessary and which keep accounts such that the competent authorities are able to check their operations.

3. Goods admitted tax-free may not be used for purposes other than those for which the relief has been granted without prior notification thereof to the competent authorities. In such cases the tax on importation shall be that to which the goods are liable on the basis of the value and rates in force at the time of the notification.

4. No relief shall be granted in respect of alcoholic or tobacco products.

### Chapter II

#### Goods imported for the benefit of handicapped persons

##### Article 16

1. Goods specially designed for the education, employment or social advancement of physically or mentally handicapped persons shall be admitted tax-free, provided that they are:

- (a) imported by institutions or organizations that are engaged principally in the education or social advancement of, or the provision of assistance to, handicapped persons and are approved by the competent authorities of the Member States as bodies entitled to receive such tax-free articles, and
- (b) donated to such an institution or organization free of charge and with no commercial intent on the part of the donor.

2. The relief shall apply to the specific spare parts, components or accessories fitting the articles in question, provided that such spare parts, components or accessories are imported at the same time as the said articles, or, if they are imported at a later date, that they are identifiable as designed to fit objects that were previously admitted tax-free or are eligible for the relief.

3. Goods admitted tax-free may not be used for purposes other than the education, employment or social advancement of handicapped persons.

### Chapter III

#### Goods imported for the benefit of disaster victims

##### Article 17

1. Goods imported by charitable or philanthropic organizations approved by the competent authorities shall be admitted tax-free where they are intended:

- for distribution free of charge to victims of disasters occurring on the territory of one or more Member States, or
- to be made available free of charge to the victims of such disasters, while remaining the property of the organizations in question.

2. The relief shall be granted to organizations which offer all the guarantees deemed necessary and which keep accounts such that the competent authorities are able to check their operations.

3. Goods admitted tax-free may not, once they cease to be used by disaster victims, be loaned, hired out or transferred, whether for a consideration or free of charge without prior notification thereof to the competent authorities. In such cases the tax on importation shall be that to which the goods are liable on the basis of the value and the rates in force at the time of the notification.

### TITLE V

#### IMPORTATION OF THERAPEUTIC SUBSTANCES, MEDICINES AND LABORATORY ANIMALS

### Chapter I

#### Human therapeutic substances and blood-grouping and tissue-typing reagents

##### Article 18

1. Without prejudice to Articles 13 A (1) (d) and 14 (1) (a) of Directive 77/388/EEC, the following shall be admitted tax-free:

- (a) human therapeutic substances;

- (b) blood-grouping reagents;
- (c) tissue-typing reagents.

2. For the purposes of paragraph 1:

— '*human therapeutic substances*' means human blood and its derivatives (whole human blood, dried human plasma, human albumin and fixed solutions of human plasmic protein, human immunoglobulin and human fibrinogen);

— '*blood-grouping reagents*' means all reagents, whether of human, animal, plant or other origin, used for blood-type grouping and for the detection of blood incompatibilities;

— '*tissue-typing reagents*' means all reagents, whether of human, animal, plant or other origin, used for the determination of human tissue-types.

3. The relief shall be limited to products which:

- (a) are intended for institutions or laboratories approved by the competent authorities and are to be used exclusively for medical or scientific purposes;
- (b) are accompanied by a certificate of conformity issued by a duly authorized body in the country of consignment;
- (c) are contained in vessels bearing a special identification label.

4. The relief shall also cover the special packaging essential to the transport of human therapeutic substances or blood-grouping or tissue-typing reagents and any necessary solvents and accessories which may be included in the consignments.

### Chapter II

#### Medicines and pharmaceutical products used at sporting events

##### Article 19

Medicines and pharmaceutical products for human or veterinary medical use intended for administration to persons or animals coming to take part in international sporting events shall, to the extent of their requirements during their stay in the Member State of importation, be admitted tax-free.

## Chapter III

**Laboratory animals***Article 20*

Animals specially prepared for laboratory use that are dispatched free of charge to organizations approved by the competent authorities with a view to being used for purposes of pure scientific research shall be admitted tax-free.

## TITLE VI

**IMPORTATION OF CERTAIN AGRICULTURAL PRODUCTS AND PRODUCTS INTENDED FOR AGRICULTURAL USE**

## Chapter I

**Products obtained by Community farmers on properties located in a State other than the State of importation***Article 21*

1. Agricultural products coming from properties located in a State adjoining the territory of the Member State of importation and operated by persons having their principal place of business in that Member State and in immediate proximity to the aforementioned properties shall be admitted tax-free.

2. The relief shall be granted for stockfarming products obtained from animals reared, acquired or imported in accordance with the general tax arrangements applicable in the Member State of importation.

3. The relief shall be limited to products which have been subjected only to such treatment as normally follows harvesting or production.

4. The relief shall be granted only in respect of products imported by the farmer. However, derogations may be granted by the competent authorities in cases where the carrier acts exclusively for the account of the farmer.

5. This Article shall apply *mutatis mutandis* to products of fisheries, fish farming or shooting, trapping or hunting carried out on lakes and water-courses bordering on the territory of the Member State of importation by fisherman or hunters established in that Member State.

## Chapter II

**Seeds, fertilizers and products necessary for the treatment of soil and crops***Article 22*

1. Seeds, fertilizers and products necessary for the treatment of soil and crops and intended for use on property located in a Member State adjoining a third country or another Member State shall be admitted tax-free. The relief shall be granted in respect of products imported by persons having their principal place of business in an area adjoining the territory of the Member State of importation.

2. The relief shall be limited to the quantities of seeds, fertilizers or other products required for the purpose of operating the property.

## Chapter III

**Fodder and feedingstuffs intended for animals during transport***Article 23*

Fodder and feedingstuffs of any description loaded on to means of transport used to convey animals in to the territory of a Member State for the purpose of feeding those animals during the journey shall be admitted tax-free.

## TITLE VII

**FUEL AND LUBRICANTS CONTAINED IN THE STANDARD TANKS AND SUMPS OF VEHICLES***Article 24*

1. Fuel and lubricants contained in the standard tanks and sumps of private and commercial vehicles entering a Member State shall be admitted tax-free.

2. For the purposes of paragraph 1:

(a) 'commercial vehicle' means any road vehicle which, by its type of construction and equipment:

- is intended solely for the carriage of goods, or
- is intended for industrial or agricultural use, or
- has a seating capacity of more than nine, including the driver;

- (b) *'private vehicle'* means any road vehicle other than those coming within the terms of (a);
- (c) *'standard tanks and sumps'* means tanks or sumps permanently fixed by the manufacturer to all vehicles of the same type as the vehicles in question and whose permanent fitting enables fuel to be used directly, both for the purpose of propulsion and, where appropriate, for the operation of a refrigeration system, or enables lubricants to be used directly.
3. Member States may limit application of the relief in respect of fuel contained in the standard tanks of commercial motor vehicles to 100 litres per vehicle per journey.

### TITLE VIII

#### IMPORTATION OF GOODS FOR THE PROMOTION OF TRADE OR TOURISM

##### Chapter I

##### Samples of negligible value

###### Article 25

1. Samples which are of negligible value and which can be used only to solicit orders for goods of the type they represent shall be admitted tax-free.
2. For the purposes of paragraph 1, 'samples' means articles representing a category of goods whose manner of presentation and quantity, for goods of the same type or quality, rule out their being used for any purpose other than that of seeking orders.

The competent authorities may require that, to qualify for relief, certain articles be rendered permanently unusable by being torn, perforated, or clearly and indelibly marked, or by any other process, provided that, despite such treatment, they may still serve as samples.

##### Chapter II

##### Goods used or consumed at a trade fair or similar event

###### Article 26

1. The following shall be admitted tax-free:
- (a) small representative samples of goods intended for a trade fair or similar event;

- (b) goods imported solely in order to be demonstrated or in order to demonstrate machines and apparatus displayed at a trade fair or similar event;
- (c) various materials of little value, such as paints, varnishes and wallpaper, which are to be used in the building, fitting-out and decoration of temporary stands at a trade fair or similar event and which are destroyed by virtue of being used;
- (d) printed matter, catalogues, prospectuses, price lists, advertising posters, calendars, whether or not illustrated, unframed photographs and other articles supplied free of charge in order to advertise goods displayed at a trade fair or similar event.

2. No relief shall be granted in respect of alcoholic products or tobacco products.

3. For the purposes of paragraph 1, 'trade fair or similar event' means:

- (a) exhibitions, fairs, salons and similar events connected with trade, industry, agriculture or handicrafts;
- (b) exhibitions and events held mainly for charitable purposes;
- (c) exhibitions and events held mainly for scientific, technical, handicraft, artistic, educational, sporting, religious or cultural purposes, or in order to promote international understanding;
- (d) meetings of representatives of international organizations or groups;
- (e) official or commemorative ceremonies and gatherings;

with the exception of exhibitions staged privately in commercial stores or premises with a view to the sale of goods.

###### Article 27

The relief provided for in Article 26 (1) (a) shall be limited to samples which:

- (a) are imported free of charge as such or are obtained at the event in question from goods imported in bulk;
- (b) are used exclusively for distribution free of charge to the public at the event in question with a view to being used or consumed by the persons to whom they have been distributed;
- (c) are identifiable as advertising samples of low unit value;



- (d) are not suitable for marketing and, where applicable, are put up in packages containing quantities smaller than the smallest quantity of the same product effectively sold on the market;
- (e) in the case of foodstuffs and beverages not packaged as indicated at (d), are consumed on the spot at the event in question;
- (f) as regards their total value and quantity, are appropriate to the nature of the event, the number of visitors and the scale of the exhibitor's participation.

#### *Article 28*

The relief provided for in Article 26 (1) (b) shall be limited to goods which are:

- (a) consumed or destroyed at the event in question, and
- (b) are appropriate, as regards their total value and quantity, to the nature of the event, the number of visitors and the scale of the exhibitor's participation.

#### *Article 29*

The relief provided for in Article 26 (1) (d) shall be limited to printed matter and advertising material which:

- (a) is intended for distribution free of charge to the public at the place where the event is held;
- (b) as regards its total value and quantity, is appropriate to the nature of the event, the number of visitors and the scale of the exhibitor's participation.

### Chapter III

#### **Printed matter and advertising material**

#### *Article 30*

1. Printed advertising matter such as catalogues, price lists, directions for use or brochures shall be admitted tax-free, provided that they relate to:

- (a) goods put up for sale or hired out, or
- (b) transport or commercial insurance services supplied,

by an undertaking established outside the Member State of importation.

2. The printed matter must clearly display the name of the undertaking which produces, sells or hires out the goods or supplies the services to which it relates.

No consignment may include more than one document or a single copy of each document if it is made up of several documents. Consignments comprising several copies of the same document may nevertheless be granted relief provided their total gross weight does not exceed 1 kg.

Printed matter may not be the subject of grouped consignments from the same consignor to the same consignee.

3. Advertising material of no commercial value which is provided free of charge by suppliers to their customers and which, apart from its advertising function, is not capable of being used otherwise shall also be admitted tax-free.

### Chapter IV

#### **Tourist documentation**

#### *Article 31*

1. Without prejudice to Article 9 of Directive 77/388/EEC, the following shall be admitted tax-free:

- (a) documentation which is intended for distribution free of charge and the principal purpose of which is to encourage the public to visit foreign countries, in particular in order to attend cultural, tourist, sporting, religious or trade or professional meetings and events, provided that such documentation contains not more than 25 % commercial advertising and that the general nature of its promotional aim is evident;
- (b) foreign hotel lists and yearbooks published by official tourist agencies, or under their auspices, and timetables for foreign transport services, provided that such documentation is intended for distribution free of charge and contains not more than 25 % commercial advertising;
- (c) reference material supplied to accredited representatives or correspondents appointed by official national tourist agencies and not intended for distribution.

2. '*Documentation*' means leaflets, brochures, books, magazines, guidebooks, posters, whether or not framed, unframed photographs and photographic enlargements, maps, whether or not illustrated, window transparencies, and calendars.

'*Reference material*' means yearbooks, lists of telephone or telex numbers, hotel lists, fair catalogues, specimens of craft goods of negligible value, and documentation on museums, universities, spas and other similar establishments.

## TITLE IX

**GOODS IMPORTED FOR TEST, INFORMATION OR RESEARCH PURPOSES**

## Chapter I

**General provisions***Article 32*

1. The reliefs referred to in Articles 33 and 34 shall be granted on condition that:

- (a) the goods imported tax-free are completely used up or destroyed in the course of the operation for which they are imported or are rendered commercially valueless under the supervision of the competent authorities;
- (b) the quantities of goods imported do not exceed the quantities strictly necessary for the purpose for which they are imported;
- (c) the goods imported cannot be used for a purpose which is itself a sales promotion exercise;
- (d) the period during which the purpose for which the goods are imported is to be achieved and the administrative formalities to be carried out to ensure that the goods are used for the purpose intended are fixed by the competent authorities.

2. (a) The reliefs referred to in Article 33 and 34 shall also cover imported goods which are not completely used up or destroyed in the course of the operation for which they are imported, provided that the products remaining are, with the agreement and under the supervision of the competent authorities:

- either completely destroyed or rendered commercially valueless on completion of testing, or
- surrendered to the national treasury at no cost to the latter, where this is possible under national law, or
- in exceptional, duly justified, circumstances, exported.

(b) However, the importer may ask the competent authorities for permission to import the remaining products permanently. In such cases, the tax on importation shall be that to which these products are liable on the basis of

the value and rates applicable on the date of the application for permanent importation.

## Chapter II

**Goods imported for test purposes***Article 33*

The following shall be admitted tax-free:

- (a) goods on which tests are to be performed to determine their composition, quality or other technical characteristics;
- (b) goods to be used in tests:
  - to determine whether equipment available in the Member State of importation is capable of carrying out the working or processing of the goods in the manner required by a person acquiring such equipment, or
  - to ascertain whether a product available in the Member State of importation meets the requirements of a person acquiring such product.

## Chapter III

**Goods imported for the purposes of industrial or commercial information or research***Article 34*

Goods shall be admitted tax-free, provided that they are to be:

- examined or analyzed with a view to manufacturing, or improving the manufacture of, similar goods, or
- used in market research or consumer testing by a manufacturer wishing to explore the possibility of manufacturing similar goods or goods that can be used for the same purpose, or
- used to investigate whether certain new ideas or materials used in their manufacture can be applied or adapted for the manufacture of similar goods.

## TITLE X

GOODS IMPORTED UPON TRANSFER OF  
ACTIVITIES

## Chapter I

## Capital goods

## Article 35

1. Capital goods and equipment belonging to undertakings which definitively cease their activity in the country of provenance in order to carry on a similar activity in the Member State into which the goods are imported and which, in accordance with Article 22 (1) of Directive 77/388/EEC, notify the competent authorities of the Member State of importation of the commencement of such activity shall be admitted tax-free.

2. For the purposes of paragraph 1:

- 'activity' means an economic activity as referred to in Article 4 of Directive 77/388/EEC,
- 'equipment' means both the office or warehouse equipment and the technical equipment required for the operation of the undertaking transferred. Where the undertaking transferred is an agricultural one, its livestock shall also be regarded as 'equipment',
- 'undertaking' means a complete economic unit or a department of such an economic unit operating independently.

## Article 36

1. The relief referred to in Article 35 shall be limited to capital goods and equipment which:

- (a) except in special cases justified by circumstances, have actually been used in the undertaking for a minimum of 12 months prior to the date on which the undertaking ceased its activity in the country from which it is transferred;
- (b) are intended to be put to the same uses once the transfer has been completed;
- (c) are to be used for the purposes of an activity not exempted under Article 13 of Directive 77/388/EEC;
- (d) are appropriate to the nature and size of the undertaking in question.

However, the Member States may exempt capital goods and equipment imported by charitable or philanthropic organizations from another Member State.

2. Pending entry into force of the common rules referred to in the first subparagraph of Article 17 (6) of Directive 77/388/ECC, the Member States may exclude from the relief, in whole or in part, capital goods in respect of which they have availed themselves of the second subparagraph of that paragraph.

## Article 37

1. Except in special cases justified by circumstances, the relief referred to in Article 35 shall be granted only in respect of goods imported before expiry of a period of 12 months running from the date on which the undertaking ceased its activity in the country of provenance.

2. Without prejudice to the provisions of Directive 77/388/EEC, and in particular Article 5 (7) (b) and Article 18 and 20 thereof, and pending expiry of a period of 12 months starting on the date of importation, goods imported tax-free may not be loaned, hired out or transferred, whether for consideration or free of charge, without prior notification to the competent authorities.

## Chapter II

## Importation of stocks

## Article 38

1. Where an undertaking transfers its activity from one Member State to another, the stocks of raw materials, semi-manufactures or finished products normally used for the purposes of its activity and transported together with capital goods and equipment admitted tax-free pursuant to Article 35 shall also be admitted tax-free.

2. The stocks must be appropriate to the nature and size of the undertaking in question.

## TITLE XI

## IMPORTS OF MINIMAL IMPORTANCE

## Chapter I

## Consignments of negligible value

## Article 39

1. Goods contained in small consignments of a total value not exceeding 10 ECU shall be admitted tax-free.

2. The relief shall not apply to alcoholic products, tobacco products, perfumes or toilet waters.

## Chapter II

### Imports subject to a negligible amount of tax

#### *Article 40*

The Member States may relieve from payment of tax imports in respect of which the amounts due by virtue of importation do not exceed 3 ECU.

## Chapter III

### Definition of the ECU

#### *Article 41*

1. For the purposes of this Directive, the ECU is defined in the Financial Regulation of 21 December 1977<sup>(1)</sup>.

2. The value in national currency of the ECU to be taken into consideration for the purposes of this Directive shall be fixed once each year. The rates to be applied shall be those obtaining on the first working day in October and shall take effect on 1 January the following year.

3. The Member States may round off the amounts in national currency arrived at by converting the amounts in ECU provided for in Articles 39 and 40.

4. The Member States may continue to apply the amounts of the reliefs in force at the time of the annual adjustment provided for in paragraph 2, if conversion of the amounts of the reliefs expressed in ECU results, before the rounding-off provided for in paragraph 3, in a change of less than 5 % in the reliefs expressed in national currency.

## TITLE XII

### MISCELLANEOUS RELIEFS

#### Chapter I

#### Ancillary materials for the stowage and protection of goods during transport

##### *Article 42*

The miscellaneous materials such as rope, straw, cloth, paper and paperboard, wood and plastics that are used for the stowage and protection — including heat protection — of goods during transport in the territory of a Member State shall be admitted tax-free, provided that:

- (a) they are not normally re-usable, and
- (b) the consideration paid for them is regarded as an incidental expense forming part of the taxable amount as defined in Article 11 of Directive 77/388/EEC.

#### Chapter II

#### Coffins, funerary urns and ornamental funerary articles

##### *Article 43*

Coffins containing bodies, urns containing the ashes of deceased persons, and the flowers, funeral wreaths and other ornamental objects normally accompanying them shall be admitted tax-free.

#### Chapter III

#### Goods used for the purpose of exchanging information

##### *Article 44*

Punched cards, sound recordings, recorded magnetic tapes or discs, microfilms, and publications, whether or not in the form of microfilms or in other forms, to be used for international exchanges of information free of charge shall be admitted tax-free.

#### Chapter IV

#### Goods intended for courts of law

##### *Article 45*

Goods to be used as evidence or for like purposes before the courts or other official agencies of the

<sup>(1)</sup> OJ No L 356, 31. 12. 1977.

Member State of importation shall be admitted tax-free.

#### Chapter V

#### Press photographs

##### Article 46

The following shall be admitted tax-free:

- press photographs sent to press agencies or to newspaper or magazine publishers,
- stereotype mats for press photographs, whether captioned or not, sent to press agencies or to newspaper or magazine publishers.

#### TITLE XIII

#### FINAL PROVISIONS

##### Article 47

This Directive shall apply without prejudice to the following Directives:

- (a) 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 <sup>(1)</sup>;
- (b) Directives 74/651/EEC <sup>(2)</sup> and 78/1035/EEC <sup>(3)</sup> on the tax reliefs to be allowed on the importation of goods in small consignments of a non-commercial character;

<sup>(1)</sup> OJ No L 133, 4. 6. 1969, p. 6.

<sup>(2)</sup> OJ No L 354, 30. 12. 1974, p. 57.

<sup>(3)</sup> OJ No L 366, 28. 12. 1978, p. 34.

(c) Directive .../.../EEC on the Community value added tax and excise duty procedure applicable to the stores of ships, aircraft and international trains;

(d) Directive .../.../EEC on tax exemptions applicable to permanent imports from a Member State of the personal property of individuals.

##### Article 48

No provision of this Directive shall prevent the Member States from maintaining in force:

- (a) the privileges and immunities granted by them under cultural, scientific or technical cooperation agreements concluded between them or with third countries;
- (b) the special reliefs justified by the nature of frontier traffic which are granted by them under frontier agreements concluded between them or with third countries.

##### Article 49

1. The Member States shall bring into force the measures necessary to comply with this Directive with effect from 1 January 1981.

2. The Member States shall inform the Commission of such measures as they adopt to give effect to this Directive.

##### Article 50

This Directive is addressed to the Member States.

