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I

(Information)

COMMISSION

ECU (¹)

4 August 1982

Currency amount for one unit:

Belgian and Luxembourg franc con.	45·1057
Belgian and Luxembourg franc fin.	48·0039
German mark	2·36203
Dutch guilder	2·60563
Pound sterling	0·551221
Danish krone	8·21534
French franc	6·57418
Italian lira	1321·04
Irish pound	0·687437
Greek drachma	66·8010
United States dollar	0·954163
Swiss franc	2·01042
Spanish peseta	107·391
Swedish krona	5·84807
Norwegian krone	6·35568
Canadian dollar	1·19795
Portuguese escudo	81·2470
Austrian schilling	16·6024
Finnish markka	4·52941
Japanese yen	248·416
Australian dollar	0·964288
New Zealand dollar	1·30084

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'.

Note: The Commission also has an automatic telex answering service (No 21791) providing daily data on calculation of monetary compensatory amounts for the purposes of the common agricultural policy.

(¹) Council Regulation (EEC) No 3180/78 of 18 December 1978 (OJ No L 379, 30. 12. 1978, p. 1).
Council Decision 80/1184/EEC of 18 December 1980 (Convention of Lomé) (OJ No L 349, 23. 12. 1980, p. 34).
Commission Decision No 3334/80/ECSC of 19 December 1980 (OJ No L 349, 23. 12. 1980, p. 27).
Financial Regulation of 16 December 1980 concerning the general budget of the European Communities (OJ No L 345, 20. 12. 1980, p. 23).
Council Regulation (EEC) No 3308/80 of 16 December 1980 (OJ No L 345, 20. 12. 1980, p. 1).
Decision of the Council of Governors of the European Investment Bank of 13 May 1981 (OJ No L 311, 30. 10. 1981, p. 1).

Average prices and representative prices for table wines at the various marketing centres

(Established on 3 August 1982 for the application of Article 4 (1) of Regulation (EEC) No 337/79)

Type of wine and the various marketing centres	ECU per % vol/hl	Type of wine and the various marketing centres	ECU per % vol/hl
R I		A I	
Bastia	No quotation	Bordeaux	No quotation
Béziers	No quotation	Nantes	No quotation
Montpellier	No quotation	Bari	2·327
Narbonne	No quotation	Cagliari	No quotation
Nîmes	No quotation	Chieti	2·327
Perpignan	No quotation	Ravenna (Lugo, Faenza)	2·347
Asti	2·804	Trapani (Alcamo)	2·017
Firenze	2·133	Treviso	2·599
Lecce	No quotation	Athens	No quotation
Pescara	No quotation	Heraklion	No quotation
Reggio Emilia	No quotation	Patras	No quotation (1)
Treviso	2·327	Representative price	2·331
Verona (for local wines)	No quotation		
Heraklion	No quotation		
Patras	No quotation		
Representative price	2·393		ECU/hl
R II		A II	
Bastia	No quotation	Rheinpfalz (Oberhaardt)	No quotation (1)
Brignoles	No quotation	Rheinhessen (Hügelland)	No quotation (1)
Bari	2·250	The wine-growing region of the Luxembourg Moselle	No quotation (1)
Barletta	No quotation	Representative price	—
Cagliari	No quotation		
Lecce	No quotation		
Taranto	No quotation		
Heraklion	No quotation	A III	
Patras	No quotation	Mosel-Rheingau	No quotation (1)
Representative price	2·250	The wine-growing region of the Luxembourg Moselle	No quotation (1)
	ECU/hl	Representative price	—
R III			
Rheinpfalz-Rheinhessen (Hügelland)	No quotation		

(1) Quotation not taken into account in accordance with Article 10 of Regulation (EEC) No 2682/77.

Commission communication under Article 9 (9) of Council Regulation (EEC) No 3286/80 of 4 December 1980

By virtue of Article 9 (1) of Council Regulation (EEC) No 3286/80 of 4 December 1980 on import arrangements in respect of State-trading countries ([1]), the Commission has adopted the following change(s) to the import arrangements applied in Italy with regard to the German Democratic Republic and Poland, with effect from 3 August 1982:

German Democratic Republic

Exceptional opening, for 1982, of an additional quota of Lit 285 million for the importation of synthetic organic dyestuffs (Common Customs Tariff subheading 32.05 A)

Poland

Exceptional opening, for 1982, of a quota of 150 tonnes for the importation of wrought plates of unwrought aluminium, containing 99·9 % aluminium (Common Customs Tariff subheading 76.01 A)

([1]) OJ No L 353, 29. 12. 1980, p. 1.

COURT OF JUSTICE

JUDGMENT OF THE COURT

of 6 July 1982

in Joined Cases 188 to 190/80: French Republic v. Commission of the European Communities, supported by Kingdom of the Netherlands and Federal Republic of Germany (Case 188/80), Italian Republic, supported by French Republic v. Commission of the European Communities, supported by Kingdom of the Netherlands and Federal Republic of Germany (Case 189/80), and United Kingdom of Great Britain and Northern Ireland, supported by French Republic v. Commission of the European Communities, supported by Kingdom of the Netherlands and Federal Republic of Germany (Case 190/80) (¹)

(Language of the Cases: French, Italian and English)

In Joined Cases 188 to 190/80: French Republic (Agent: G. Guillaume, and Deputy Agent: P. Moreau Defarges) against Commission of the European Communities (Agent: B. van der Esch, assisted by G. Marenco), supported by Kingdom of the Netherlands (Agent: A. Bos) and Federal Republic of Germany (Agents: M. Seidel and A. Deringer) (188/80), Italian Republic (Agent: A. Squillante, assisted by I. M. Braguglia, Avvocato dello Stato), supported by French Republic (Agent: G. Guillaume, and Deputy Agent: A. Carnelutti), against Commission of the European Communities (Agent: B. van der Esch, assisted by S. Fabbro) supported by Kingdom of the Netherlands and Federal Republic of Germany (189/80) and United Kingdom of Great Britain and Northern Ireland (Agent: W. H. Godwin), supported by French Republic (Agent: G. Guillaume, and Deputy Agent: A. Carnelutti), against Commission of the European Communities (Agent: B. van der Esch, assisted by P. J. Kuyper), supported by Kingdom of the Netherlands and Federal Republic of Germany (190/80) — application for a declaration, in pursuance of Article 173 of the EEC Treaty, that Commission Directive No 80/723/EEC of 25 June 1980 on the transparency of financial relations between Member States and public undertakings (Official Journal 1980, No L 195, p. 35), is void — the Court, composed of J. Mertens de Wilmars, President, A. Touffait and O. Due (Presidents of Chambers), P. Pescatore, Lord Mackenzie Stuart, A. O'Keeffe, T. Koopmans, A. Chloros and F. Grévisse, Judges; G. Reischl, Advocate-General; P. Heim, Registrar, gave a judgment on 6 July 1982, the operative part of which is as follows:

1. *The applications are dismissed.*
2. *The French Republic, the Italian Republic and the United Kingdom are ordered to bear, in addition to their own costs, those of the Commission and the Kingdom of the Netherlands.*

(¹) OJ No C 273, 22. 10. 1980.

Removal from the Register of Case 150/81 (¹)

By order of 29 June 1982 the Court of Justice of the European Communities ordered the removal from the Register of Case 150/81: Commission of the European Communities v. French Republic.

(¹) OJ No C 166, 7. 7. 1981.

Removal from the Register of Cases 120 and 195/81, 65/82 and Joined Cases 248 and 254/81 (¹)

By order of 29 June 1982 the Court of Justice of the European Communities ordered the removal from the Register of Cases 120 and 195/81, 65/82 and Joined Cases 248 and 254/81: Halyvourgiki Inc. v. Commission of the European Communities.

(¹) OJ No C 139, 10. 6. 1981 (Case 120/81); OJ No C 177, 18. 7. 1981 (Case 195/81); OJ No C 60, 10. 3. 1982 (Case 65/82); OJ No C 254, 6. 10. 1981 (Case 248/81); OJ No C 259, 10. 10. 1981 (Case 254/81).

II

(Preparatory Acts)

COMMISSION

Proposal for a fourteenth Council Directive on the harmonization of the laws of the Member States relating to turnover taxes — deferred payment of the tax payable on importation by taxable persons

(Submitted by the Commission to the Council on 9 July 1982)

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 the basic aim of the Treaty is to establish, within the framework of an economic union, a common market in which there is healthy competition and which is similar to a domestic market;

Whereas the obligations of persons liable to pay the value added tax due on importation in intra-Community trade must be laid down in the light of this objective, which is limited, in this context, only by the need to combat tax evasion within the Community;

Whereas the national provisions in force in some Member States call for simplification; whereas this simplification should take the form of an appreciable reduction in the cost involved in the declaration of imports and the payment of tax due, to the advantage of both those liable to tax and the competent authorities;

Whereas, while leaving to the Member States the general responsibility for laying down the detailed rules for the making of import declarations and the ensuing payments, it is necessary to establish harmonized arrangements for the payment of the tax due on imports by persons who are liable to value added tax on goods which satisfy the conditions laid down in Article 9 (2) of the EEC Treaty or which, in the case of products which are covered by the ECSC Treaty, have been released for free circulation, such imports representing the bulk of intra-Community trade;

Whereas, as the experience of certain Member States has shown, the deferred payment of the tax payable on importation under the conditions laid down in the second paragraph of Article 23 of Council Directive 77/388/EEC [1] best meets the requirements of simplification and of combating tax evasion; whereas deferred payment so defined means that the Member States authorize taxable persons not to pay the tax at the time of importation, on condition that this tax is mentioned as tax due in a return to be submitted under Article 22 (4) of that Directive;

Whereas, in any event, deferred payment cannot be authorized for taxable persons who, being subject to a special scheme, are not required to submit such returns;

Whereas Member States, to be in a position to combat tax evasion, need to know exactly which taxable persons use the deferred payment arrangements; whereas the best way to achieve this aim is to use a procedure of prior authorization; whereas it should be laid down that the authorization should only be refused or withdrawn when the honesty in tax matters of the person concerned appears to be open to question, in view of breaches of customs legislation or of legislation relating to turnover taxes as established under the administrative or judicial procedures in force in the Member States;

Whereas the use of the deferred payment arrangements should be limited to taxable persons established within the country for goods which they import for the purposes of their taxable activities;

Whereas Member States should be authorized to apply more liberal measures than the Community provisions, and in particular to extend those provisions to imports of goods which are not in free circulation at the time of their importation;

Whereas the introduction of the deferred payment arrangements may have consequences for the budgets of some Member States; whereas they should be authorized to spread these consequences over a period of time,

[1] OJ No L 145, 13. 6. 1977, p. 1.

HAS ADOPTED THIS DIRECTIVE:

Article 1

Article 23 of Directive 77/388/EEC is hereby replaced by the following:

'*Article 23*

Obligations in respect of imports

1. As regards imported goods, Member States shall lay down, subject to the following provisions, the detailed rules for the making of the declarations and payments.

2. As regards imports of goods which:

— satisfy the conditions laid down in Article 9 (2) of the EEC Treaty or,

— in the case of products which are covered by the ECSC Treaty, have been released for free circulation,

Member States shall authorize any taxable person who so requests not to pay the tax payable on importation at the time when the goods enter the territory of the country, provided that the tax is shown as tax payable and, where appropriate, as deductible on the first return submitted after the importation, pursuant to Article 22 (4).

Member States shall apply the same provisions to any taxable person who so requests in respect of the tax payable upon the declaration for home use of goods which fulfil the conditions mentioned in the preceding subparagraph and which have been placed upon importation under one of the arrangements provided for in Article 16 (1) (A) or under arrangements for transit or temporary admission.

The abovementioned authorization shall be issued only for goods intended to be used for the purposes of the taxable transactions of taxable persons.

3. for the purposes of paragraph 2, the person liable for payment of the tax within the meaning of Article 21 (2) shall be the recipient of the goods designated on the documents relating to their importation or declaration for home use.

4. In order to be able to benefit from the provisions of paragraph 2, the taxable person must have a fixed establishment within the territory of the country in question.

5. The authorization referred to in paragraph 2 shall be issued in writing within two months of the application being submitted. It shall be granted for an unlimited period and shall be valid for any goods imported by the taxable person after it has been issued. A copy of the authorization must be produced to the competent authorities when the import formalities are carried out.

The authorization shall cease to be valid if the taxable person no longer meets the conditions laid down in the preceding paragraphs.

6. The issue of the authorization may not be subject to the provision of a guarantee of any kind whatever.

The competent authorities may refuse or withdraw authorization in respect of persons who have committed breaches of customs legislation or of the legislation relating to turnover taxes involving fraud established under the administrative or judicial procedures in force in the Member States.

7. Member States may:

— extend the provisions of the foregoing paragraphs to imported goods which do not fulfil the conditions mentioned in the first subparagraph of paragraph 2,

— apply the provisions of the foregoing paragraphs to taxable persons not established within the territory of the country,

— apply provisions which automatic authorization for all or certain taxable persons, in respect of all or a part of their imports.

The provisions applicable to taxable persons not established within the Community may under no circumstances be more favourable than those applicable to taxable persons established in a Member State.'

Article 2

1. Member States shall bring into force the provisions necessary to comply with this Directive as from 1 January 1984.

2. During the year 1984, those Member States for which implementation of this Directive may have budgetary implications may limit the use of the deferred payment system mentioned in paragraph 1 to one half of the tax payable on imports qualifying for such deferred payment.

3. Member States shall inform the Commission of the provisions which they adopt for the purpose of implementing this Directive.

Article 3

This Directive is addressed to the Member States.

Proposal for a Council Regulation laying down special transitional measures for the recruitment as officials of the European Communities of 56 members of the staff of the headquarters of the European Association for Cooperation

(Submitted by the Commission to the Council on 10 June 1982)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing a single Council and a single Commission of the European Communities, and in particular Article 24 thereof,

Having regard to the proposal from the Commission, made after obtaining the opinion of the Staff Regulations Committee,

Having regard to the opinion of the European Parliament,

Having regard to the opinion of the Court of Justice,

Whereas it is for the Council, acting by a qualified majority on a proposal from the Commission after consulting the institutions concerned, to determine derogations from the Staff Regulations of officials and the conditions of employment of other servants of the European Communities laid down by Council Regulation (EEC, Euratom, ECSC) No 259/68 [1], as last amended by Regulation (Euratom, ECSC, EEC) No 2780/81 [2];

Whereas Council Regulation (EEC) No 3245/81 [3] set up a European Association for Cooperation;

Whereas specific measures are needed to regularize the situation of the headquarters staff of the European Association for Cooperation, hereinafter referred to as 'the Association';

Whereas the 1982 budget places 56 permanent posts, classified according to grade, at the disposal of the Commission to cover the recruitment of the existing staff of the Association,

HAS ADOPTED THIS REGULATION:

Article 1

Staff who are employed at the headquarters of the Association on 1 January 1982 and are still employed there at the date of entry into force of this Regulation may be appointed probationer officials of the Commission of the European Communities and assigned to the appropriate posts indicated in the Commission establishment plan for the financial year 1982.

Article 2

The staff referred to in Article 1 shall be appointed by way of derogation from the second and third paragraphs of Article 4 and Articles 28 (a) and (d) and 29 of the Staff Regulations of Officials of the European Communities on the basis of an opinion of an *ad hoc* committee set up by the Appointing Authority to review their qualifications and competence.

Article 3

By way of derogation from Articles 31 and 32 of the Staff Regulations, officials recruited by virtue of this Regulation shall be appointed to the appropriate grade and step indicated in the table of equivalence in Annex I.

Seniority in grade shall be reckoned from the date of appointment as a probationer official.

Seniority in step shall be that acquired in the service of the Association.

Article 4

This Regulation shall enter into force on the 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.

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[1] OJ No L 56, 4. 3. 1968.
[2] OJ No L 271, 26. 9. 1981, p. 1.
[3] OJ No L 328, 16. 11. 1981, p. 1.

ANNEX I

Table of grades and steps (Staff Regulation)		EAC Hierarchy	
Grades	Steps	Grades	Steps
A 1	1, 2, 3, 4, 5, 6		
A 2	1, 2, 3, 4, 5, 6		
A 3	1, 2, 3, 4, 5, 6, 7, 8	13	1, 2, 3, 4, 5, 6, 7, 8
A 4	1, 2, 3, 4, 5, 6, 7, 8	14	1, 2, 3, 4, 5, 6, 7, 8
A 5	1, 2, 3, 4, 5, 6, 7, 8	15	1, 2, 3, 4, 5, 6, 7, 8
A 6	1, 2, 3, 4, 5, 6, 7, 8	16	1, 2, 3, 4, 5, 6, 7, 8
A 7	1, 2, 3, 4, 5, 6	17	1, 2, 3, 4, 5, 6
A 8	1, 2	18	1, 2
B 1	1, 2, 3, 4, 5, 6, 7, 8	21	1, 2, 3, 4, 5, 6, 7, 8
B 2	1, 2, 3, 4, 5, 6, 7, 8	22	1, 2, 3, 4, 5, 6, 7, 8
B 3	1, 2, 3, 4, 5, 6, 7, 8	23	1, 2, 3, 4, 5, 6, 7, 8
B 4	1, 2, 3, 4, 5, 6, 7, 8	24	1, 2, 3, 4, 5, 6, 7, 8
B 5	1, 2, 3, 4	25	1, 2, 3, 4
C 1	1, 2, 3, 4, 5, 6, 7, 8	31	1, 2, 3, 4, 5, 6, 7, 8
C 2	1, 2, 3, 4, 5, 6, 7, 8	32	1, 2, 3, 4, 5, 6, 7, 8
C 3	1, 2, 3, 4, 5, 6, 7, 8	33	1, 2, 3, 4, 5, 6, 7, 8
C 4	1, 2, 3, 4, 5, 6, 7, 8	34	1, 2, 3, 4, 5, 6, 7, 8
C 5	1, 2, 3, 4	35	1, 2, 3, 4
D 1	1, 2, 3, 4, 5, 6, 7, 8	41	1, 2, 3, 4, 5, 6, 7, 8
D 2	1, 2, 3, 4, 5, 6, 7, 8	42	1, 2, 3, 4, 5, 6, 7, 8
D 3	1, 2, 3, 4, 5, 6, 7, 8	43	1, 2, 3, 4, 5, 6, 7, 8
D 4	1, 2, 3, 4	44	1, 2, 3, 4