

Official Journal

of the European Communities

ISSN 0378-6986

C 114

Volume 26

28 April 1983

English edition

Information and Notices

Contents

I *Information*

Commission

ECU	1
Average prices and representative prices for table wines at the various marketing centres	2
Commission communications under Article 115 of the EEC Treaty	3

II *Preparatory Acts*

Commission

Proposal for a Sixth 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	4
Proposal for a Seventh 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	7

I

(Information)

COMMISSION

ECU ⁽¹⁾

27 April 1983

Currency amount for one unit:

Belgian and Luxembourg franc con.	45,1385	United States dollar	0,923408
Belgian and Luxembourg franc fin.	45,3393	Swiss franc	1,89714
German mark	2,26438	Spanish peseta	125,463
Dutch guilder	2,55184	Swedish krona	6,90524
Pound sterling	0,588908	Norwegian krone	6,55712
Danish krone	8,04981	Canadian dollar	1,13339
French franc	6,79074	Portuguese escudo	91,8791
Italian lira	1347,25	Austrian schilling	15,9288
Irish pound	0,716932	Finnish markka	5,00949
Greek drachma	77,4647	Japanese yen	218,802
		Australian dollar	1,06200
		New Zealand dollar	1,39804

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 26 April 1983 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	2,486	Bordeaux	No quotation
Béziers	2,619	Nantes	2,881
Montpellier	2,613	Bari	2,289
Narbonne	No quotation	Cagliari	No quotation
Nîmes	2,605	Chieti	2,327
Perpignan	2,688	Ravenna (Lugo, Faenza)	2,541
Asti	2,715	Trapani (Alcamo)	2,289
Firenze	2,366	Treviso	2,793
Lecce	No quotation	Athens	No quotation (1)
Pescara	No quotation	Heraklion	No quotation
Reggio Emilia	2,793	Patras	No quotation (1)
Treviso	2,676	Representative price	2,462
Verona (for local wines)	2,715		
Heraklion	No quotation		
Patras	No quotation		
Representative price	2,606		
			ECU/hl
R II		A II	
Bastia	No quotation	Rheinfalz (Oberhaardt)	35,49
Brignoles	No quotation	Rheinhessen (Hügelland)	No quotation (1)
Bari	2,444	The wine-growing region of the Luxembourg Moselle	No quotation (1)
Barletta	No quotation	Representative price	35,49
Cagliari	No quotation		
Lecce	No quotation		
Taranto	No quotation		
Heraklion	No quotation	A III	
Patras	No quotation	Mosel-Rheingau	No quotation
Representative price	2,444	The wine-growing region of the Luxembourg Moselle	No quotation (1)
		Representative price	—
	ECU/hl		
R III			
Rheinfalz-Rheinhessen (Hügelland)	No quotation (1)		

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

Commission communications under Articles 115 of the EEC Treaty

By Decision dated 26 April 1983 the Commission has authorized Ireland not to apply Community treatment to men's and boys' woven shirts, falling within subheading 61.03 A of the Common Customs Tariff (category 8), originating in Hong Kong and in free circulation in the other Member States.

The said Decision is applicable from 20 April to 31 December 1983.

By Decision dated 26 April 1983 the Commission has rejected an application by the French Republic for authorization not to apply Community treatment to imports of products falling within subheading ex 90.28 A of the Common Customs Tariff, originating in Japan and in free circulation in the other Member States.

II

(Preparatory Acts)

COMMISSION

Proposal for a Sixth 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*(Submitted by the Commission to the Council on 8 April 1983)*

THE COUNCIL OF THE EUROPEAN
COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 99 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 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 ⁽¹⁾, as last amended by Directive 82/443/EEC ⁽²⁾, 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, in its programme for the simplification of value added tax procedures and formalities in intra-Community trade ⁽³⁾, the Commission declared that it would pursue its efforts to guarantee harmonious development of tax-free allowances;

Whereas a multiannual programme for increasing tax-free allowances along the lines of that proposed by the European Parliament which would also cover

young persons under 15 years of age would enable these objectives to be met;

Whereas the quantitative limits laid down by Article 4 (1) (d) and (e) of Directive 69/169/EEC in respect of coffee and tea are liable to give rise to additional formalities at frontiers; whereas any taxes levied can yield little tax revenue; whereas arrangements should therefore be made for gradually abolishing these quantitative limits in travel between Member States;

Whereas the marketing of wines produced in the Community should be promoted; whereas an increase in the quantities of wines which can be imported duty-free is likely to contribute to this objective;

Whereas tafia, saké and other similar beverages can be treated as beverages with an alcoholic strength not exceeding 22 % vol for which there is currently a tax-free limit; whereas the list of beverages covered by this limit should therefore be extended;

Whereas it should be specifically mentioned that the limit on the quantity of alcoholic beverages which can be exempted applies *a fortiori* to pure alcohol;

Whereas the allowance granted as at 1 January 1983 by the Member States to the crew of international means of sea transport should be allowed to continue up to the limit of the Community allowance;

Whereas the operation of the tax remission system should be improved;

Whereas a semi-automatic system for increasing the level of allowances should be introduced in order to prevent a reduction in tax-free allowances in national currency terms and to enable the amount of these allowances to be adjusted rapidly in the event of changes in exchange rates,

⁽¹⁾ OJ No L 133, 4. 6. 1969, p. 6.

⁽²⁾ OJ No L 206, 14. 7. 1982, p. 35.

⁽³⁾ OJ No C 244, 24. 9. 1981, p. 4.

HAS ADOPTED THIS DIRECTIVE:

Article 1

Directive 69/169/EEC is hereby amended as follows:

1. In Article 2:

- (a) in paragraph 1, '210 ECU' is replaced by the following:

— as from 1 January 1984, 280 ECU;
— as from 1 January 1985, 320 ECU;
— as from 1 January 1986, 360 ECU;
— as from 1 January 1987, 400 ECU;'

- (b) in paragraph 2, 'to 60 ECU' is replaced by the following:

— as from 1 January 1984, to 120 ECU;
— as from 1 January 1985, to 200 ECU;
— as from 1 January 1986, to 300 ECU;'

- (c) paragraph 2 shall no longer apply as from 1 January 1987.

2. In Article 4:

- (a) The following words are added at the end of the introductory sentence in paragraph 1:

'provided that the goods fulfil, as regards travel between Member States, the conditions laid down in Articles 9 and 10 of the Treaty and have been acquired subject to the general rules governing taxation in the domestic market of one of the Member States.'

- (b) In the first indent of paragraph 1 (b), the words 'tafia, saké and similar beverages' are inserted between the words 'aperitifs with a wine or alcohol base' and 'of an alcoholic strength not exceeding 22 % vol.'

- (c) In the second indent of paragraph 1 (b) — 'still wines', column II 'Travel between Member States' — the words 'to a total of 4 litres' are replaced by the words 'to a total of 6 litres'.

- (d) In paragraph 1 (d) — 'coffee', column II 'Travel between Member States' — the expression '750 g' is replaced by the words 'as from 1 January 1984: 1 000 g; as from 1 January 1985: no quantitative restriction'.

- (e) In the same subparagraph (d) — 'coffee extracts and essences' — the expression '300 g' is replaced by the words 'as from 1 January 1984: 400 g; as from 1 January 1985: no quantitative restriction'.

- (f) In paragraph 1 (e) 'tea' column II 'Travel between Member States' — the expression '150 g' is replaced by the words 'as from 1 January 1984: 200 g; as from 1 January 1985: no quantitative restriction'.

- (g) In the same subparagraph (e) — 'tea extracts and essences' — the expression '60 g' is replaced by the words 'as from 1 January 1984: 80 g; as from 1 January 1985: no quantitative restriction'.

- (h) The following subparagraph (f) is added to paragraph 1:

'(f) undenatured ethyl alcohol of an alcoholic strength of 80 % vol or more'.

In paragraph 1 (f) — column I 'Travel between third countries and the Community' — the expression '1 litre' is inserted.

In paragraph 1 (f) — column II 'Travel between Member States' — the words 'to a total of 1,5 litres' are inserted.

3. The following paragraph is hereby added to Article 5:

'8. Member States may maintain, up to the amount referred to in Article 2 (1), the tax-free allowances which they granted as at 1 January 1983 to the crew of international means of sea transport.'

4. In Article 6:

- (a) the following words are added to paragraph 4 (b): 'proving that the turnover tax has been levied';

- (b) the following paragraph is inserted between paragraphs 4 and 5:

'5. Member States shall take the necessary steps to ensure that the tax is refunded within three months from the date of receipt of the invoice or other document in lieu thereof duly endorsed by the customs.'

Where the seller refuses to participate in the procedure for remission of tax provided for in paragraph 2, the traveller may, after completing the formalities laid down in paragraph 4, submit a request for refund to the competent authority in the Member State of export.'

- (c) paragraph 5 becomes paragraph 6 and the words 'For the purposes of this Article' are replaced by the words 'For the purposes of the preceding paragraphs'.

5. The following paragraphs 5 and 6 are hereby added to Article 7:

'5. Where the Commission finds, on carrying out the annual adjustment provided for in paragraph 2, that conversion into national currencies of the amounts in ECU laid down in Articles 1 and 2 would result in a reduction of 5 % or more in the tax-free allowances granted in one or more of the Member States, it shall by Decision increase the amounts in ECU by reference to the reduction which should be made in the Member State in question, or of the highest of the reductions which should be made in several Member States, if the increase did not take place.

The Commission shall adopt the Decision referred to in the first subparagraph before 1 November of the current year and shall notify it to the Member States forthwith.

Member States may request that the matter be discussed by the Council within one month of the date of notification of the Decision.

The Council, acting by a qualified majority, may repeal or amend the Decision within two months of it being notified by the Commission. If the Council fails to act within this period, the Commission Decision shall come into effect and shall be published in the *Official Journal of the European Communities*.

6. In the event of changes in exchange rates, the Commission shall take appropriate measures by way of Decision.

The Commission shall adopt the Decision referred to in the first subparagraph within one month of the date of changes in exchange rates and shall notify it to the Member States forthwith.

Member States may request that the matter be discussed by the Council within one month of the date of notification of the Decision.

The Council, acting by a qualified majority, may repeal or amend the Decision within two months of it being notified by the Commission. If the Council fails to act within this period, the Commission Decision shall come into effect and shall be published in the *Official Journal of the European Communities*.'

6. The following subparagraph is hereby added to Article 7 (a):

'Member States shall waive collection of the value added tax payable on goods imported by a traveller where the amount due does not exceed five ECU.'

Article 2

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

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

3. The Commission shall present to the Council and send to the European Parliament, within two years of the date of implementation of this Directive, a report on the operation of the tax-free allowance system.

Article 3

This Directive is addressed to the Member States.

Proposal for a Seventh 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

(Submitted by the Commission to the Council on 11 April 1983)

THE COUNCIL OF THE EUROPEAN
COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 99 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 provisions currently applicable in respect of the remission of tax on goods acquired by persons travelling by air or by sea within the Community, and in respect of the tax exemptions to be granted on imports of such goods, give rise to differing national interpretations and hence to differing national rules;

Whereas the conditions under which goods may be sold in shops under customs control at airports and ports, on board aircraft, and on vessels or hovercraft used for sea transport should be harmonized;

Whereas it would appear to be advisable to limit the value and quantity of goods supplied tax-free to persons travelling between Member States and to allow such persons an exemption at import corresponding to that granted to travellers coming from third countries; whereas Member States should remain free to apply more restrictive provisions to supplies of such goods in order to ensure that such harmonization does not lead to an extension of sales of this kind;

Whereas the relaxation and ultimately the elimination of checks at import in intra-Community travel are objectives of the Community; whereas, in order to achieve these objectives, Member States must adopt measures which will ensure strict compliance by licensed operators of shops under customs control, by airlines and by shipping companies of the restrictions on supplies of tax-free goods;

Whereas it must be possible for Member States to maintain in force the provisions they apply at present to sales made in shops under customs control at airports and ports, or on board means of air or sea transport, to travellers going to third countries;

Whereas, for this purpose, Council Directive 69/169/EEC ⁽¹⁾, as last amended by Directive 82/443/EEC ⁽²⁾, should be amended,

HAS ADOPTED THIS DIRECTIVE:

Article 1

Directive 69/169/EEC is hereby amended as follows:

1. The following subparagraph is added to Article 2 (1):

‘However, the requirement that such goods should have been acquired subject to the general rules governing taxation on the domestic market of one of the Member States shall not apply in respect of the exemption applying to imports of goods acquired subject to the conditions referred to in Article 6 (7) provided that their total value does not exceed the amount mentioned in Article 1 (1) or (2), as the case may be.’

2. In Article 4:

- (a) the following new paragraph 5 is inserted:

‘5. For imports of goods acquired subject to the conditions referred to in Article 6 (7), the quantities to be exempted shall be those set out in paragraph 1, column I.’;

- (b) former paragraph 5 becomes paragraph 6.

3. In Article 6:

- (a) in paragraph 2 the following expression is deleted:

‘Without prejudice to rules relating to sales made at airport shops under customs control and on board aircraft,’;

⁽¹⁾ OJ No L 133, 4. 6. 1969, p. 6.

⁽²⁾ OJ No L 206, 14. 7. 1982, p. 35.

(b) the following paragraphs 7, 8 and 9 are added:

7. In the case of sales made at airport or port shops under customs control and on board aircraft, sea-going vessels or hovercraft operating international services, Member States may authorize supplies of goods on which tax has been remitted or on which excise duty and/or turnover tax has not been charged:

(a) notwithstanding paragraph 1 and within the limits laid down in Articles 1 and 4 (1), column I, to travellers possessing a travel document mentioning as their immediate destination an airport or port situated in another Member State;

(b) subject to the conditions laid down by them, to travellers possessing a travel document mentioning as their immediate destination an airport or port situated in a third country.

"Immediate destination" means the airport or port at which the traveller may, on the basis of the particulars given on the travel document, disembark from the aircraft or means of sea transport in order to leave the area under customs control at that airport or port.

8. Member States shall adopt the provisions necessary to ensure that the limits and conditions laid down at (a) in paragraph 7 are strictly applied by the seller. At the moment of the sale, the seller shall provide the buyer with a copy of the invoice or of any other document issued in lieu thereof specifying the nature and price of the goods sold.

9. The Commission shall send to the Council every five years a report on the application of Articles 2 (1), 4 (5), 6 (7) and 6 (8), together with any necessary proposals.'

Article 2

Member States shall take the measures necessary to comply with this Directive from

They shall inform the Commission of the provisions they adopt for the application of this Directive.

Article 3

This Directive is addressed to the Member States.
