

end of the prescribed period, that the defendant started to take the first measures necessary to comply with its obligations. The defendant has not disputed that it has a duty to provide information under Article 4 (2) in conjunction with Article 10 of Directive 75/440/EEC and under Article 8 of Directive 79/869/EEC and it has not claimed that those duties were fully carried out.

Reference for a preliminary ruling by the Bundesfinanzhof by judgment of that court of 13 February 1989 in the case of Brown Boveri & Cie AG v. Hauptzollamt Mannheim

(Case 79/89)

(89/C 100/05)

Reference has been made to the Court of Justice of the European Communities by a judgment of the Bundesfinanzhof (Federal finance court) (VIIth Senate) of 13 February 1989, which was received at the Court Registry on 13 March 1989, for a preliminary ruling in the case

of Brown Boveri & Cie AG, Mannheim 1, v. Hauptzollamt (principal customs office) Mannheim on the following questions:

1. Was Article 3 of Regulation (EEC) No 1224/80 ⁽¹⁾ to be interpreted in 1982 as meaning that the transaction value of imported carrier media with software recorded on them in respect of which the supplier provided the person making the customs declaration with an invoice containing only a total price was the entire invoice price or was the transaction value only that part of the invoice price which corresponded to the carrier medium? Did it make any difference if the person making the customs declaration distinguished between the price of the carrier medium and the price of the software at the material time or later?
2. Are charges for assembly to be regarded as having been distinguished within the meaning of Article 3 (4) of Regulation (EEC) No 1224/80 only when the distinction has been brought to the customs authorities' attention at the material time?

⁽¹⁾ OJ No L 134, 1980, p. 1.