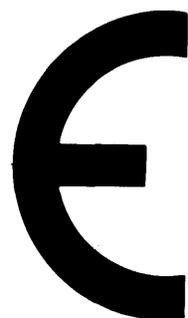


COMMISSION
OF THE EUROPEAN COMMUNITIES

DOCUMENT

**RELIEFS FROM TAXES
GRANTED TO IMPORTS
MADE BY PRIVATE PERSONS**

Situation at 1.7.1984



This document has been prepared for use within the Commission. It does not necessarily represent the Commission's official position.

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INTRODUCTION

This new edition of the booklet on tax reliefs granted at importation to private persons contains both the coordinated texts of the Directives of the Council of the European Communities concerning tax-free allowances for travellers and tax exemptions for small consignments of a non-commercial nature, and the texts of the new Directives of March 1983 on tax exemptions for the permanent importation of certain goods and for the temporary importation of certain means of transport.

The Commission hopes that this booklet will continue to make the general public aware of the tax exemptions to which they are entitled and the conditions for claiming them, and that it will help the citizens of the Community to take greater advantage of these provisions, which are intended to encourage travel and contact between persons both within the Community and throughout the world.

I. FINAL IMPORTATION

1. Tax reliefs granted to travellers

People who travel within the Community are already aware of the impact of Community decisions concerning imports made by them during their travels. Simpler border controls and elimination of many cases of double taxation now allow travellers freer movement within the Community.

Since the inception of the common system of tax reliefs for travellers, the intra-Community travel allowance has been increased from 75 units of account in 1969 to 125 u.a. on 1 July 1972, to 180 u.a. on 1 January 1979 and to 210 ECU on 1 January 1983. It was further increased to 280 ECU from 1 July 1984. This increase was part of the proposal for a sixth Directive presented to the Council on 8 April 1983. The Commission had been aware that the previous increases in the allowance had only partially compensated for the rise in consumer prices and had not resulted

in any increase in the real value of the allowance. In order to remedy this situation, the Commission has proposed progressive increases by means of a multi-annual programme which will provide for a rise in the level of the allowance to 400 ECU over a 4 year period. On 30 April 1984 the Council gave its agreement to the first increase which had been proposed and fixed the level of the allowance at 280 ECU from 1 July 1984 (1). The other provisions contained in the proposal have still to be examined with a view to adoption by the Council at a later date.

At the same time as it put forward its proposals for increases in the allowance for travellers coming from Member States of the Community, the Commission also sent the Council a proposal for a Directive designed to allow shops at ports and airports which are under customs control, as well as airlines and shipping companies, to continue to make tax-free sales to intra-community travellers, but to restrict these sales to the value and quantity limits applied in respect of the reliefs granted to travellers coming from third countries. With regard to this latter allowance, which is currently set at 45 ECU, the Commission sent the Council on 4 April 1984 a proposal for a Directive intended to raise the level of the relief on the basis of a multi-annual programme which will take it, after 4 years, to 85 ECU. At the time of publication of this brochure, these proposals were yet to be examined with a view to adoption by the Council.

(1) Ireland has been authorised to exclude from exemption goods whose unit value exceeds 77 ECU as long as the amount of the exemption is 280 ECU.

Greece has been authorised to apply an exemption of 210 ECU until 31 December 1984 and 250 ECU from 30 June 1985.

Since 1978, the common system of travellers' tax-free allowances has also included a compulsory system of remission of turnover tax for goods of a unit value exceeding the level of the travellers' allowance. As far as intra-community travel is concerned, this remission must now be applied to articles of a unit value of more than 280 ECU (1).

In addition to the general value limit for tax-free allowances on imports of all goods, quantitative limits have been set for certain goods subject to excise duty such as tobacco, alcoholic beverages and perfume (2).

Alongside the reliefs from turnover taxes and excise duty, relief from compensatory amounts and other import charges made under the common agricultural policy, or under special arrangements laid down under the Treaty, is allowed for agricultural products and goods resulting from their processing, which are contained in the personal baggage of persons travelling between Member States within the limits and subject to the conditions laid down by the directives on tax reliefs for travellers (Regulation (EEC) No 1818/75 of 10 July 1975, published in OJ No L 185 of 16 July 1975, page 3).

For travellers from outside the Community, the value limit, which was set at 25 u.a. in 1969 and 40 EUA in 1978, has been increased to 45 ECU as from 1 January 1982. As indicated above, a proposal

(1) 77 ECU for goods taken into Ireland

(2) Denmark is authorised by a Council Directive of 30 December 1982 to temporarily limit the tax reliefs in respect of certain tobacco products, distilled beverages and spirits imported by travellers resident in Denmark who have made short trips abroad.

for a Directive introducing a multi-annual programme of increases in this allowance, which would raise it from its current level to 60, 70, 80 and then 85 ECUS, was put forward on 2 April 1984.

Reliefs from customs duty are applied, by means of Council Regulations, at the same levels as the reliefs from VAT. These regulations were consolidated and updated in Regulation (EEC) No 918/83 of 28 March 1983 (OJ No L 105 of 23 April 1983, page 1). Since 1 September 1975 relief from customs duty has been granted in respect of agricultural levies and other import charges made under the common agricultural policy, or under special arrangements laid down under the Treaty, for certain goods resulting from the processing of agricultural products, which are carried in the personal baggage of travellers entering the Community (Council Regulation (EEC) No 1818/75 of 10 July 1975)

2. Reliefs from taxes granted for Small consignments of a non-commercial character

The Community has established a common system of tax exemptions for small consignments of a non-commercial character sent from one Member State to another or from a non-Community country to a Member State. The intra-Community arrangements date from 1975, the limit of 40 u.a. set on 1 April being increased to 60 u.a. on 1 January 1979 and to 70 ECU on 1 January 1982. A proposal for a Directive setting out a multi-annual programme for successive increases in this allowance to 95, 105, 115 and 130 ECU was put forward on 13 December 1983.

The charge for customs presentation of consignments benefiting from the intra-community exemption system has been abolished since 1 July 1979 (Decision of the representatives of the Governments of the Member States of the European Economic Community, meeting within the Council, of 18 December 1978,

published in OJ No L 6 of 10 January 1979).

Harmonised Community provisions on tax reliefs for small consignments of a non-commercial character imported from third countries were first adopted in 1978. The limit was then set at 30 EUA and was increased to 35 ECU as from 1 January 1982.

Alongside these tax exemptions, the Council has instituted reliefs from customs duties. These are consolidated in Regulation (EEC) No 918/83 of 28 March (OJ No L 105 of 23 April 1983, page 1).

3. Tax reliefs granted upon change of residence

The existence of barriers between Member States for strictly private operations such as a change of residence to another Member State runs completely contrary to the very principle of the free movement of persons and is therefore viewed with particular disfavour by the general public. Being aware of this problem, the Commission put to the Council a proposal for a Directive which would enable private persons to move their personal property from one Member State to another either upon change of residence, or in connection with the furnishing or relinquishment of a secondary residence, or by reason of marriage or inheritance, without paying the indirect taxes normally due at importation. The Council adopted the Directive on 28 March 1983 (OJ No L 105 of 23 April 1983, page 64) and it entered into force on 1 January 1984.

Another Directive adopted on the same day establishes the complete list of exemptions applicable at importation in accordance with Article 14(1)(d) of the Sixth VAT Directive of 17 May 1977, and grants to private persons from 1 July 1984 exemption from turnover tax on personal property upon change of residence from a

third country to the Community. Goods imported by reason of marriage or inheritance are also eligible for this exemption.

These exemptions for the final importation of certain goods have been established in parallel with a Community system of reliefs from customs duties (Regulation (EEC) No 918/83 of 28 March 1983, which is also applicable from 1 July 1984 (OJ No L 105 of 23 April 1983, page 1). This text also consolidated the provisions for reliefs from customs duties which had been previously adopted by the Council.

4. Other tax reliefs

With the same aim of abolishing barriers to the free movement of goods and persons, the Directive referred to above which implements Article 14(1)(d) of the Sixth VAT Directive grants to private persons certain other exemptions at importation in addition to those involving a change of residence. Exemption is granted, for example, for school materials and outfits and the household effects which are normally used for furnishing a student's room and which belong to pupils or students coming to stay in a Member State for the purpose of studying there. It is also granted for fuel contained in the standard tanks of private and commercial vehicles and motor cycles and in portable tanks carried by private motor vehicles and motor cycles, with a maximum of 10 litres per vehicle; and for coffins, funerary urns and ornamental funerary articles. Finally, in order to simplify formalities, Member States may exempt from turnover tax imported goods whose total value does not exceed 22 ECU.

II. TEMPORARY IMPORTATION

Relaxation of the conditions which were imposed in the past before a resident of one Member State could use his private vehicle tax-free in another Member State either for personal or business reasons is a prerequisite of the internal market. The Commission therefore sent the Council a proposal for a Directive designed to improve matters in these fields, in particular with a view to preventing double taxation and easing frontier formalities. The Directive has adopted on the same day as the two described above, i.e. 28 March 1983 (OJ No L 105 of 23 April 1983, page 59) and entered into force on 1 January 1984. It provides for tax exemption for the temporary importation of certain means of transport for private use, and of private vehicles for business use, for a period, continuous or not, of six months in any 12. The limit is increased to seven months for commercial intermediaries. The Directive also provides for tax exemptions without any time limit into two specific cases. The first is where a private vehicle registered in the country of normal residence of the user is used regularly for the journey from his residence to his place of work in an undertaking in the territory of another Member State and vice versa; and the second is where a student uses a private vehicle registered in the Member State of his normal residence in the territory of another Member State in which he is residing for the purpose of pursuing his studies.

III. APPLICATION OF ARTICLE 95 OF THE EEC TREATY TO IMPORTS BY PRIVATE PERSONS

Article 95 of the Treaty prohibits Member States from introducing any tax discrimination between domestic products and products imported from another Member State.

The case-law developed by the Court of Justice on the basis of this article has established it as one of the fundamental rules of the customs union. Its scope, which was already very wide, has been further extended by a judgment of the Court concerning certain imports by private persons (Case 15/81, *Gaston Schul v Inspecteur der Invoerrechten en Accijnzen of Rosendaal*).

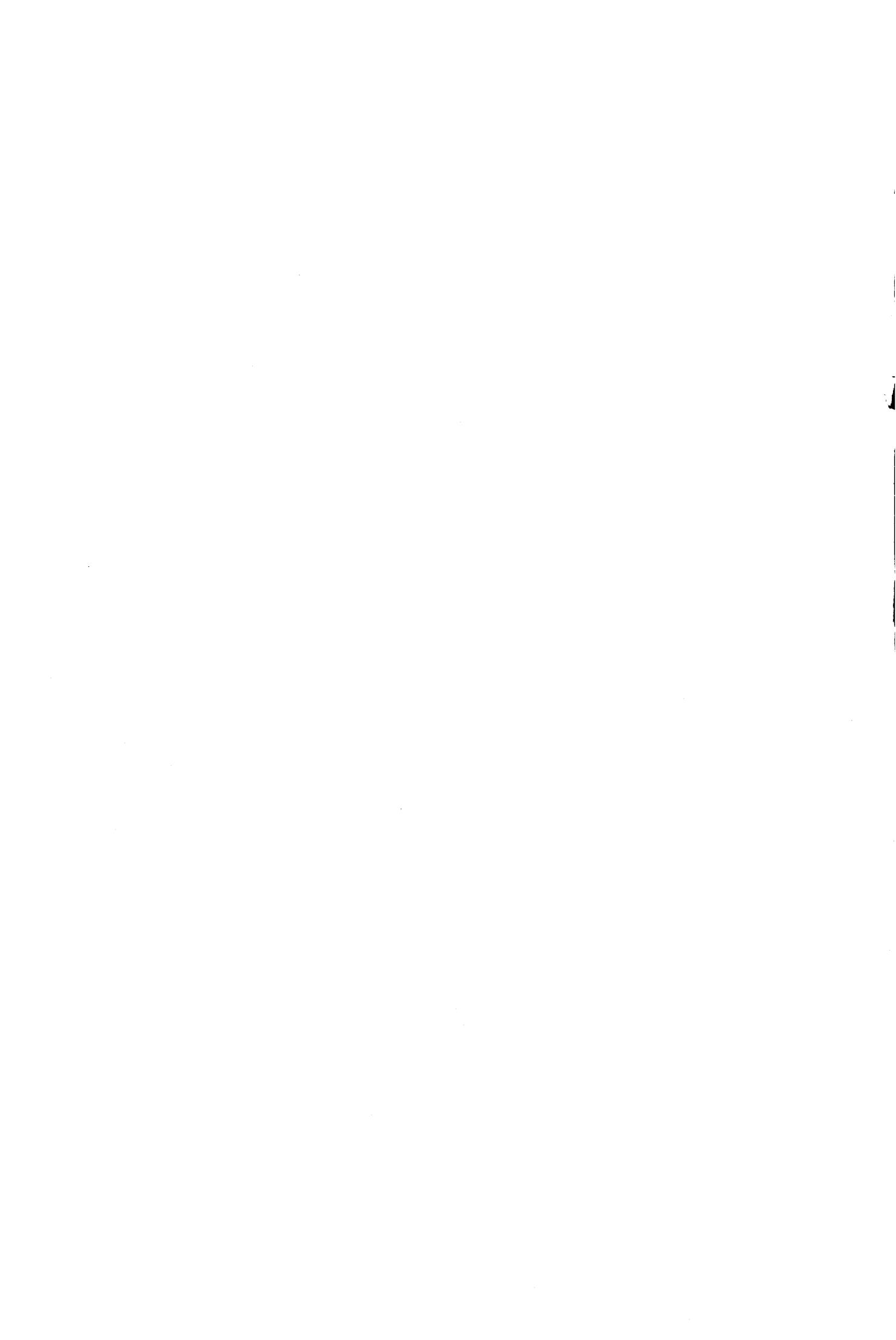
In this judgment the Court ruled that, where the supply of certain second-hand goods by private persons within the importing Member State is not subject to VAT, tax on similar imported goods may only be levied on condition that the residual part of the VAT paid in the exporting Member State and still incorporated in the value of the product is deducted from the VAT payable on importation.

The Court stipulated that the person applying for this tax reduction is responsible for supplying proof that the necessary conditions are fulfilled, i.e., he must produce the documents needed to show that VAT has been paid in the exporting Member State.

The Commission intends shortly to propose that the Council should adopt provisions for the comprehensive and uniform application of the principles of this judgment in all Member States, whilst keeping the obligations imposed on private persons to a minimum.

Christopher Tugendhat
Vice-President of the Commission

S U M M A R Y T A B L E S



LEVELS OF MONETARY RELIEFS (1) (2) (3) FROM TAXES APPLICABLE
FROM 1.7.1984

I. Expressed in ECU

Reliefs for travellers	within the Community	280 ECU
	from third countries	45 ECU
Reliefs for small consignments	within the Community	70 ECU
	from third countries	35 ECU

Reduced relief for travellers under 15 years old	within the Community	60 ECU
	from third countries	23 ECU

- (1) Member States may reduce these reliefs to 1/10th of their value for frontier zone residents, frontier zone workers and international travel crew members (see page 25 - article 5 of Directive No 69/169/EEC).
- (2) Ireland has been authorised to exclude goods whose unit value exceeds 77 ECU for as long as the amount of the exemption is 280 ECU
- (3) Greece has been authorised to apply an exemption of 210 ECU until 31 December 1984 and of 250 ECU until 30 June 1985.

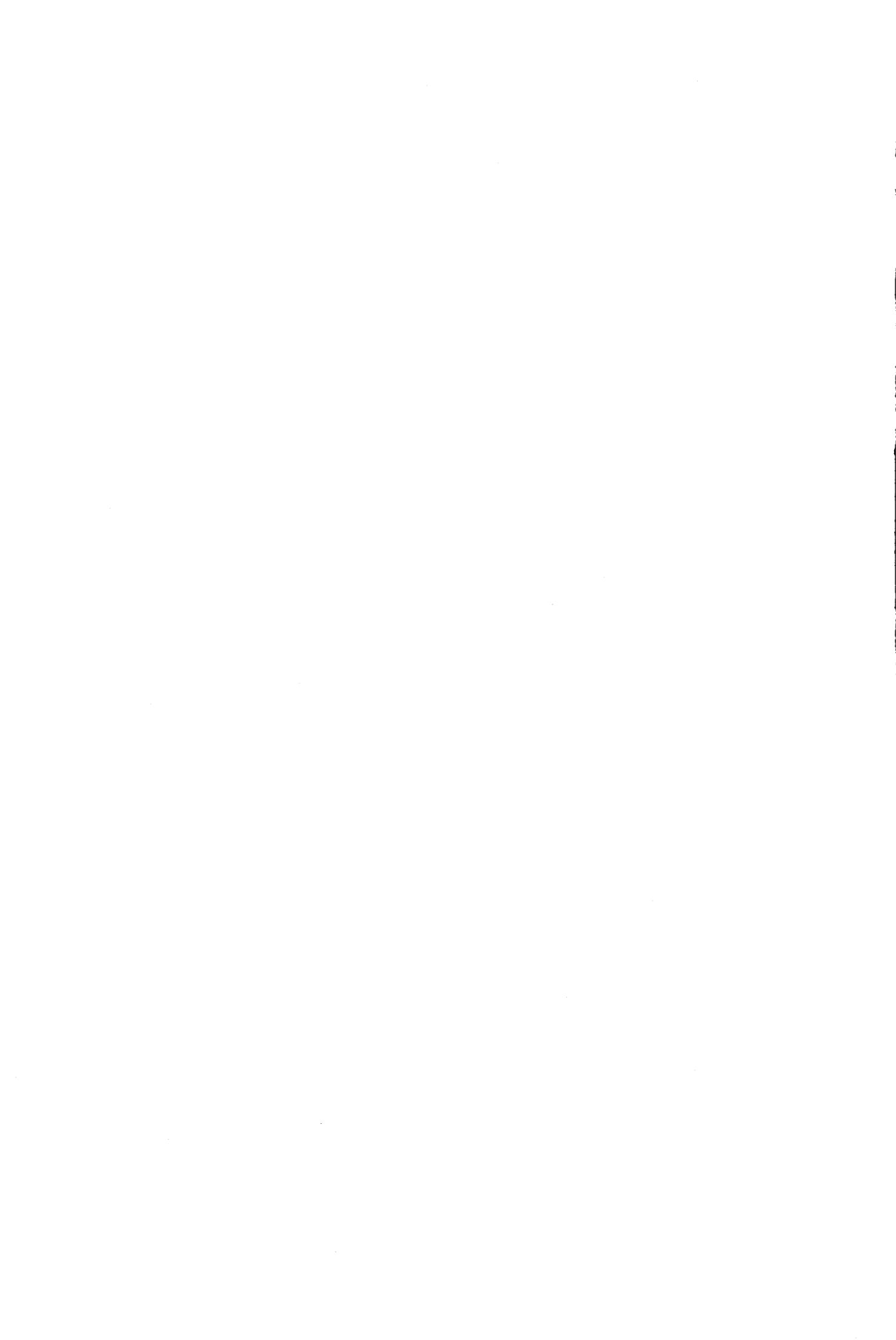


II. Expressed in national currencies after calculation
and rounding for 1984

Member State	Reliefs for travellers		Reliefs for under 15 year olds (1)	
	Within the Community (2)	From third countries	Within the Community	From third countries
Belgium	12.800 BFR	2.000 BFR	2.700 BFR	1.000 BFR
Denmark	2.300 DKR	375 DKR	2.300 DKR	375 DKR
Germany	620 DM	115 DM	620 DM	115 DM
Greece	16.700 DRA(3)	3.500 DRA	4.700 DRA	1.800 DRA
France	2.000 FF (4)	300 FF	400 FF	150 FF
Ireland	202 IRL(4)	32 IRL	43 IRL	16 IRL
Italy	383.264 LIT(5)	61.596 LIT(5)	82.128 LIT(5)	31.482 LIT(5)
Luxembourg	12.800 LFR	2.000 LFR	2.700 LFR	1.000 LFR
Netherlands	710 HFL	125 HFL	710 HFL	125 HFL
United Kingdom	163 UKL	28 UKL	163 UKL	28 UKL

Member State	Reliefs for small consignments	
	Within the Community	From third countries
Belgium	3.200 BFR	1.600 BFR
Denmark	575 DKR	300 DKR
Germany	175 DM	100 DM
Greece	5.600 DRA	2.800 DRA
France	470 FF	235 FF
Ireland	48 IRL	24 IRL
Italy	95.816 LIT(5)	47.908 LIT(5)
Luxembourg	3.200 LFR	1.600 LFR
Netherlands	200 HFL	100 HFL
United Kingdom	40 UKL	20 UKL

- (1) Denmark, Germany, the Netherlands and the United Kingdom grant the full allowances to these travellers
- (2) Amounts applicable from 1 July 1984
- (3) Greece has been authorised to apply an exemption of 210 ECU until 31 December 1984 and of 250 ECU from 1 January till 30 June 1985.
- (4) Ireland has been authorised to exclude goods whose unit value exceeds 77 ECU as long as the amount of the exemption is 280 ECU.
- (5) Unrounded value in national currency.



QUANTITATIVE RELIEFS (1)(2)(3) FROM TAXES AND EXCISE DUTIES
APPLICABLE AT 1.1.1984

Product	Travellers within the Community	Travellers from third countries
<u>Tobacco products</u> (4)		
cigarettes or	300	200
cigarillos (cigars of a maximum weight of 3 g each) or	150	100
cigars or	75	50
smoking tobacco	400 g	250 g
<u>Alcoholic beverages</u> (4)		
-distilled beverages and spirits of an alcoholic strength exceeding 22% vol or	to a total of 1.5 litres	1 standard bottle (0.70 to 1 litre)
-distilled beverages and spirits and aperitifs with a wine or alcohol base of an alcoholic strength not exceeding 22% vol; sparkling wines, fortified wines and	to a total of 3 litres	to a total of 2 litres
stillwines	to a total of 4 litres	to a total of 2 litres
<u>Perfumes</u> and	75 g	50 g
toilet waters	3/8 litre	1/4 litre
<u>Coffee</u> (5) or	750 g	500 g
coffee extracts and essences	300 g	200 g
<u>Tea</u> or	150 g	100 g
tea extracts and essences	60 g	40 g

- (1) These reliefs do not prejudice national provisions applicable to travellers whose residence is outside Europe.
- (2) Member States may reduce certain of these reliefs for frontier zone residents, frontier zone workers and international travel crew members (see p. 25 Article 5 of Directive No. 69/169/EEC).
- (3) Denmark has the right to introduce different quantitative limits for travellers on trips of short duration (see p. 33 Article 1 of Directive No. 83/2/EEC and p. 32 Article 3 of Directive 84/231/EEC).
- (4) This relief does not apply to travellers under 17 years of age.
- (5) This relief does not apply to travellers under 15 years of age.

PART I
FINAL IMPORTATIONS



Chapter I

TRAVELLERS' TAX FREE ALLOWANCES

COORDINATED TEXT OF THE MAIN ARTICLES OF THE COUNCIL DIRECTIVE
OF 28 MAY 1969 (1) AND SUBSEQUENT DIRECTIVES (2)

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

-
- (1) Directive 69/169/EEC, OJ No L 133 of 4.6.1969
(2) Directive 72/230/EEC, OJ No L 139 of 17.6.1972
 Directive 77/800/EEC, OJ No L 336 of 27.12.1977
 Directive 78/1032/EEC, OJ No L 366 of 28.12.1978
 Directive 78/1033/EEC, OJ No L 366 of 28.12.1978
 Directive 81/933/EEC, OJ No L 338 of 25.11.1981
 Directive 82/443/EEC, OJ No L 206 of 14.7.1982
 Directive 84/231/EEC, OJ No L 117 of 3.5.1984

Coordinated text of main articles of the Council Directive "tax-free allowances for travellers" No 69/169/EEC as amended and extended by subsequent Directives.

Article 1

1. Goods contained in the personal luggage of travellers coming from third countries shall be exempt from the turnover tax and excise duty levied on imports if the imported goods have no commercial character and the total value of the goods does not exceed 45 ECU .
2. Member States may reduce this exemption to 23 ECU for travellers under fifteen years old.
3. Where the total value per person of several items exceeds the amount set out in paragraph 1 or the amount fixed pursuant to paragraph 2, as the case may be, exemption up to these amounts shall be granted for such of the items as would, if imported separately, have been granted exemption, it being understood that the value of an individual item cannot be split up.

Article 2 (1)

1. Exemption from turnover tax and excise duty on imports shall apply to goods contained in the personal luggage of travellers coming from Member States of the Community provided that they fulfil the conditions laid down in Articles 9 and 10 of the Treaty, have been acquired subject to the general rules governing taxation on the domestic market of one of the Member States and have no commercial character and that the total value of the goods does not exceed 280 ECU per person.

(1) See also p. 31 - "Derogations"

2. Member States may reduce this exemption to 60 ECU for travellers under fifteen years old.

3. Where the total value per person of several items exceeds the amount set out in paragraph 1 or the amount fixed pursuant to paragraph 2, as the case may be, exemption up to these amounts shall be granted for such of the items as would, if imported separately, have been granted exemption, it being understood that the value of an individual item cannot be split up.

4. Where the travel referred to in paragraph 1 :

- involves transit through the territory of a third country; overflying without landing shall not, however, be regarded as transit within the meaning of this Directive,
- begins in a part of the territory of another Member State in which turnover tax and/or excise duty is not chargeable on goods consumed within that territory,

the traveller must be able to establish that the goods transported in his luggage have been acquired subject to the general conditions governing taxation turnover tax and/or excise duty, failing which Article 1 shall apply.

5. Under no circumstances may the total value of the goods exempted exceed the amount provided for in paragraph 1 or 2.

Article 3

For the purpose of this directive :

1. The value of personal effects which are imported temporarily or are reimported following their temporary export shall not be taken into consideration for determining the exemption referred to in Articles 1 and 2.

2. Importations shall be regarded as having no commercial character if they :

(a) take place occasionally, and

(b) consist exclusively of goods for the personal or family use of travellers, or of goods intended as presents; the nature or quantity of such goods must not be such as might indicate that they are being imported for commercial reasons.

3. "Personal luggage" shall mean the whole of the luggage which a traveller is in a position to submit to the customs authorities upon his arrival, as well as luggage which he submits later to the same authorities, subject to proof that such luggage was registered as accompanied luggage, at the time of his departure, with the company which has been responsible for conveying him.

The definition of "personal luggage" shall not cover portable containers containing fuel. However, for each means of motor transport a quantity of fuel not exceeding 10 litres shall be admitted duty free in such a container, without prejudice to national provisions governing the possession and transport of fuel.

Article 4 (1)

1. Without prejudice to national provisions applicable to travellers whose residence is outside Europe, each Member State shall set the following quantitative limits for exemptions from turnover tax and excise duty of the goods listed below :

	I Travel between third countries and the Community	II Travel between Member States
a) Tobacco products :		
cigarettes or	200	300
cigarillos (cigars of a maximum weight of 3 g each) or	100	150
cigars or	50	75
smoking tobacco	250 g	400 g
b) Alcoholic beverages :		
- distilled beverages and spirits of an alcoholic strength exceeding 22% vol or	1 standard bottle (0.70 to 1 litre)	to a total of 1.5 litres
- distilled beverages and spirits and aperitifs with a wine or alcohol base of an alcoholic strength not exceeding 22% vol;	to a total of 2 litres	to a total of 3 litres
sparkling wines, fortified wines and	to a total of 2 litres	to a total of 4 litres
- still wines		
c) Perfumes and toilet waters	50 g 1/4 litre	75 g 3/8 litre
d) Coffee or coffee extracts and essences	500 g 200 g	750 g 300 g
e) Tea or tea extracts and essences	100 g 40 g	150 g 60 g

2. Exemption of the goods mentioned in paragraph 1 (a) and (b) shall not be granted to travellers under 17 years of age.

(1) See also p. 31 - "Derogations"

Exemption for the goods mentioned in paragraph 1 (d) shall not be granted to travellers under 15 years of age.

3. Within the quantitative limits set in paragraph 1 and taking account of the restrictions in paragraph 2, the value of the goods listed in paragraph 1 shall not be taken into consideration in determining the exemption referred to in Articles 1 and 2.

4. Where the travel referred to in Article 2 (1) :

- involves transit through the territory of a third country; overflying without landing shall not, however, be regarded as transit within the meaning of this Directive,
- begins in a part of the territory of another Member State in which turnover tax and/or excise duty is not chargeable on goods consumed within that territory,

the traveller must be able to establish that the goods transported in his luggage have been acquired subject to the general conditions governing taxation on the domestic market of a Member State and do not qualify for any refunding of turnover tax and/or duty, failing which the quantities set out in paragraph 1, column I, shall apply.

5. Under no circumstances may the total quantity of goods exempted exceed the quantities provided for in paragraph 1, column II.

Article 5

1. Member States may reduce the value and/or quantity of the goods which may be admitted duty free, down to one-tenth of the values and/or quantities provided for in Articles 2 and 4(I), column II, where such goods are imported from another Member State by persons resident in the frontier zone of the importing Member State or in that of the neighbouring Member State, by frontier zone workers, or by the crew of the means of transport used in international travel.

However, duty free entitlement in respect of the goods listed below may be as follows :

a) Tobacco products :

cigarettes or	40
cigarillos (cigars of a maximum weight of 3 g each) or	20
cigars or	10
smoking tobacco	50 g

b) alcoholic beverages :

- distilled beverages and spirits, of an alcoholic strength exceeding 22% vol or	0.25 litre
- distilled beverages and spirits, and aperitifs with a wine or alcohol base of an alcoholic strength not exceeding 22% vol; sparkling wines, fortified wines and	0.50 litre
- still wines	0.50 litre

2. Member States may set lower limits as to value and/or quantity for the exemption of goods when they are imported from a third country by persons resident in the frontier zone, by frontier zone workers or by the crew of the means of transport used in travel between third countries and the Community.

3. Member States may set lower limits as to value and/or quantity for the exemption of goods when they are imported from another Member State by members of the armed forces of a Member State, including civilian personal and spouses and dependent children, stationed in another Member State.

4. The restrictions in paragraph 1 and 2 shall not apply where the persons referred to therein produce evidence to show that they are going beyond the frontier zone or that they are not returning from the frontier zone of the neighbouring Member State or third country.

These restrictions shall, however, still apply to frontier zone workers and to the crew of the means of transport used in international travel where they import goods when travelling in the course of their work.

5. For the purposes of paragraph 1, 2 and 4 :

- "frontier zone" means a zone which, as the crow flies, does not extend more than 15 kilometres from the frontier of a Member State. Each Member State must however include within its frontier zone the local administrative districts part of the territory of which lies within the zone;
- "frontier zone worker" means any person whose normal activities require that he should go to the other side of the frontier on working days.

6. Member States may exclude from exemption goods falling within headings Nos. 71.07 and 71.08 of the Common Customs Tariff.

7. Member States may reduce the quantities of the goods referred to in Article 4 (1) (a) and (d) for travellers coming from a third country who enter a Member State.

Article 6

1. Member States shall take appropriate measures to avoid remission of tax being granted for deliveries to travellers whose domicile, habitual residence or place of work is situated in a Member State and who benefit from the arrangements provided for in this Directive.

2. Without prejudice to rules relating to sales made at airport shops under customs control and on board aircraft, Member States shall take the necessary steps with regard to sales at the retail stage to permit in the cases and under the conditions provided for in paragraph 3 and 4 the remission of turnover tax on deliveries of goods carried in the personal luggage of travellers leaving a Member State. No remission may be granted in respect of excise duty.

3. As regards travellers whose domicile or habitual residence is situated outside the Community, each Member State may set limits and lay down conditions of application in respect of tax remission.

As regards travellers whose domicile, habitual residence or place of work is situated in a Member State, there may be remission of tax only in respect of items the individual value of which, inclusive of tax, exceeds the amount specified in Article 2 (1).

Member States may exclude their residents from the benefit of this tax remission.

4. Remission of tax shall be subject :

- a) in the cases referred to in the first subparagraph of paragraph 3, to production of a copy of the invoice or other document in lieu thereof, endorsed by the customs of the exporting Member States to certify exportation of the goods;
- b) in the cases referred to in the second subparagraph of paragraph 3, to production of a copy of the invoice or other document in lieu thereof, endorsed by the customs of the Member State where final importation takes place or by another authority of that Member State competent in matters of turnover tax.

5. For the purposes of this Article :

- domicile or habitual residence' means the place entered as such in a passport, identity card or, failing those, other identity documents which the exporting Member State recognises as valid;
- item means a thing or a group of things which normally constitute a whole.

Article 7

1. For the purposes of this Directive, "European unit of account" (EUA) shall be as defined in the Financial Regulation of 21 December 1977 (1).

2. The EUA equivalent in national currency which shall apply for the implementation of this Directive shall be fixed once a year. The rates applicable shall be those obtained on the first working day of October with effect from 1 January of the following year.

3. Member States may round off the amounts in national currency resulting from the conversion of the amounts in EUA provided for in Articles 1 and 2, provided such rounding-off does not exceed 2 EUA.

4. Member States may maintain the amounts of the exemptions in force at the time of the annual adjustment provided for in paragraph 2 if, prior to the rounding-off provided for in paragraph 3, conversion of the amounts of the exemptions expressed in EUA would result in a change of less than 5% in the exemption expressed in national currency.

(1) OJ No L 356 of 31.12.1977. It should be noted that Council Regulation (EEC, EURATOM) no. 3308/80 of 16.12.1980 (OJ L 345 of 20.12.1980) replaced the term "European unit of account" with the term "ECU".

Article 7a

Member States shall, within the framework of intra Community travel, take the necessary steps to enable travellers to confirm tacitly or by a simple oral declaration that they are complying with the authorised limits and conditions for the duty free entitlements.

DEROGATIONS

Text of Articles 2 and 3 of Council Directive 84/231/EEC
of 30 April 1984 and of Article 1 of Directive 83/2/EEC
of 30 December 1982

Directive 84/231/EEC

Article 2

1. Notwithstanding Article 2(1) of Directive 69/169/EEC :
 - a) the Hellenic Republic is hereby authorised to apply an exemption of 210 ECU until 31 December 1984 and of 250 ECU from 1 January to 30 June 1985;
 - b) Ireland is hereby authorised to exclude from exemption goods whose unit value exceeds 77 ECU, as long as the amount of the exemption is 280 ECU.

2. During the period of application of the derogation referred to in paragraph 1(b), the other Member States shall take the necessary steps to permit the remission of tax, in accordance with the procedures referred to in Article 6 of Directive 69/169/EEC, on goods imported into Ireland which are excluded from exemption in that country.

Article 3

1. Notwithstanding Directive 69/169/EEC, Denmark is hereby authorised, in respect of exemption on importation of the goods referred to below, to apply the following quantitative limits, where such goods are imported by travellers resident in Denmark, after a stay in another country :

- until 31 December 1985, when the stay is less than 48 hours, and
- from 1 January 1986 to 31 December 1989, when the stay is less than 24 hours :

	from 1.1.85 to 31.12.86	from 1.1.87 to 31.12.87	from 1.1.88 to 31.12.88	from 1.1.89 to 31.12.89
Cigarettes	60	140	200	240
or smoking tobacco where the tobacco particles have a width of less than 1,5 mm (fine cut)	100 g	200 g	250 g	300 g
Distilled beverages and spirits of an alcoholic strength exceeding 22% vol	nil	0,35	0,35	0,7

2. Directive 83/2/EEC is hereby repealed as from 31 December 1984.

Directive 83/2/CEE (1)

Article 1

1. Notwithstanding Directive 69/169/EEC, Denmark is hereby authorised, in respect of exemption for imports of tobacco products, alcoholic beverages (distilled beverages and spirits of an alcoholic strength exceeding 22% vol) and beer to apply the following quantitative limits, where such are imported by travellers resident in Denmark, after a stay in another country :

- until 31 December 1985, when the stay is less than 48 hours, and
- from 1 January 1986 to 31 December 1987, when the stay is less than 24 hours :

	Until 31 Dec.83	From 1 Jan. to 31 Dec.84	From 1 Jan. to 31 Dec.85	From 1 Jan. to 31 Dec.86	From 1 Jan. to 31 Dec.87
Cigarettes or Cigarillos (cigars of a maximum weight of 3 grams) or Cigars or Smoking tobacco where the tobacco particles have a width of at least 1,5 mm or Other smoking tobacco (fine cut)	60	60	140	200	240
Distilled beverages and spirits of an alcoholic strength exceeding 22% vol	40	50	60	-	-
Beer	30	40	50	-	-
	200 grams	250 grams	300 grams	-	-
	100 grams	100 grams	200 grams	250 grams	300 grams
	nil	nil	0,35 litre	0,35 litre	0,7 litre
	2 litres	4 litres	6 litres	-	-

2. Where the traveller is returning from a stay in a third country, the allowances may in no circumstances exceed those laid down in column I of Article 4 (1) of Directive 69/169/EEC.

(1) Text repealed from 31 December 1984 by Directive 84/231/EEC (see page 32)



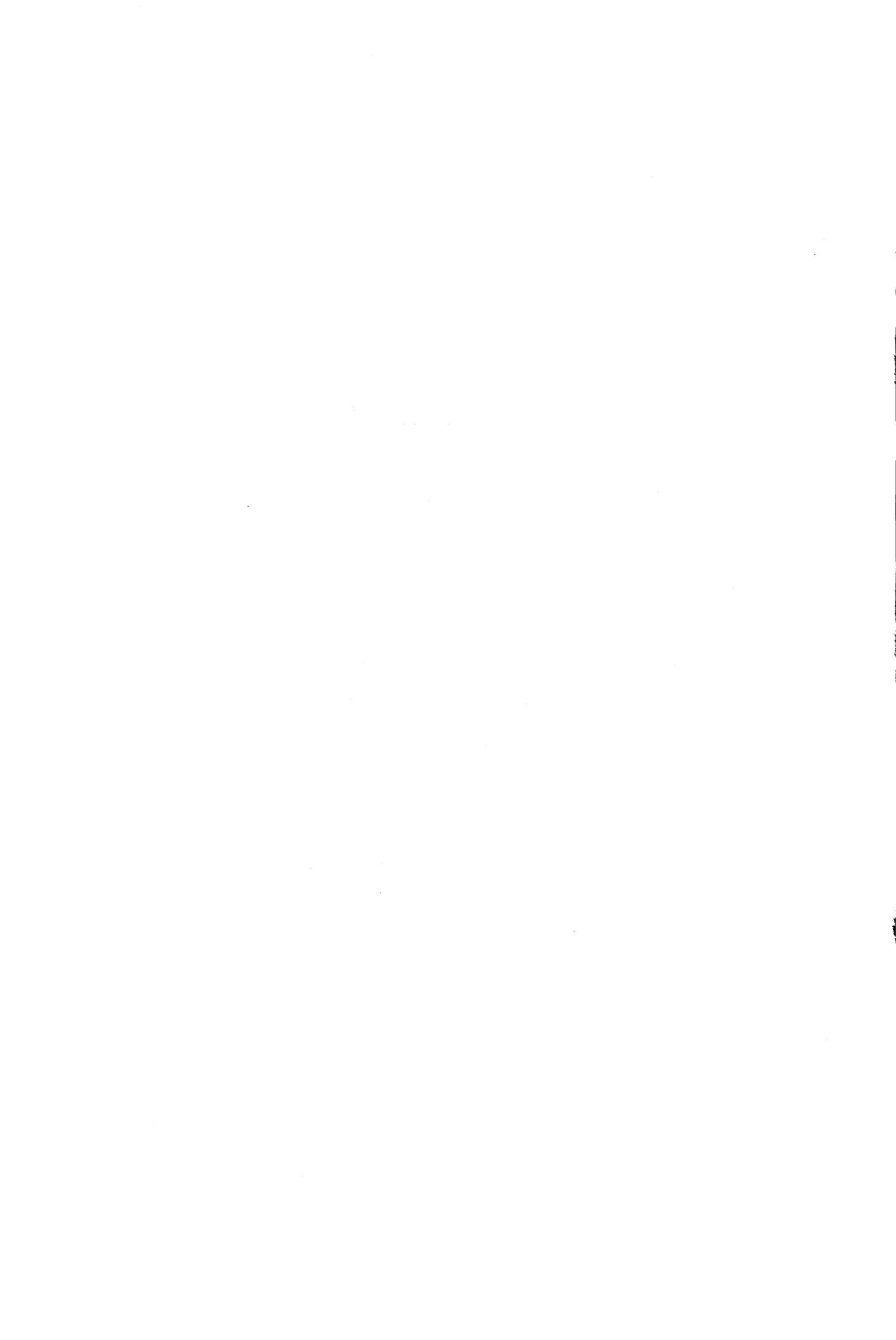
C h a p t e r I I

S M A L L C O N S I G N M E N T S

COORDINATED TEXT OF THE MAIN ARTICLES OF THE COUNCIL
DIRECTIVE OF 19 DECEMBER 1974 (1) AND SUBSEQUENT DIRECTIVES (2)

on the tax reliefs to be allowed on the importation of goods in
small consignments of a non-commercial nature

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- (1) Directive 74/651/EEC, OJ No L 354 of 30.12.1974
(2) Directive 78/1034/EEC and 78/1035/EEC, OJ No L 366 of 28.12.1978
Directive 81/933/EEC, OJ No L 338 of 25.11.1981
Directive 81/934/EEC, OJ No L 338 of 25.11.1981



Coordinated text of the main articles of Council Directives
"Small Consignments" No. 78/1035/EEC and No. 74/651/EEC
as amended and extended by subsequent Directives

A. Relief for small consignments from third countries

Article 1

(Directive No. 78/1035/EEC)

1. Goods in small consignments of a non-commercial character sent from a third country by private persons to other private persons in a Member State shall be exempt on importation from turnover tax and excise duty.

2. For the purpose of paragraph 1, "small consignments of a non-commercial character" means consignments which :

- are of an occasional nature,
- contain only goods intended for the personal or family use of the consignees, the nature and quantity of which do not indicate that they are being imported for any commercial purpose,
- contain goods with a total value not exceeding 35 ECU ,
- are sent by the sender to the consigner without payment of any kind.

Article 2

1. Article 1 shall apply to the goods listed below subject to the following quantitative limits :

a) Tobacco products :

50 cigarettes or

25 cigarillos (cigars of a maximum weight of three grams each) or

10 cigars or

50 grams of smoking tobacco;

b) Alcoholic beverages:

- distilled beverages and spirits of an alcoholic strength exceeding 22 % vol:
one standard bottle (not exceeding one litre) or
- distilled beverages and spirits and aperitifs with a wine or alcohol base of an alcoholic strength not exceeding 22 % vol;
sparkling wines, fortified wines:
one standard bottle (not exceeding one litre) or
- still wines: two litres;

c) Perfumes: 50 grams or

toilet waters: 0.25 litre or eight ounces;

d) Coffee: 500 grams or

coffee extracts and essences: 200 grams

e) Tea: 100 grams or

tea extracts and essences: 40 grams

2. The Member States shall have the right to reduce the quantities of the products referred to in paragraph 1 eligible for exemption from turnover tax and excise duties, or to abolish exemption for such products altogether.

3. Under no circumstances shall tax exemption granted for small consignments from non-member countries exceed that applicable to small consignments sent within the Community.

Article 3

Goods listed in Article 2 contained in a small consignment of a non-commercial character in quantities exceeding those laid down in the said Article shall be excluded in their entirety from exemption.

B. Relief for small consignments within the Community

Article 1

(Directive No. 74/651/EEC)

1. Goods dispatched from a Member State in small consignments of a non-commercial character by a private person, wherever may be his permanent or usual residence or his principal place of business, intended for another private person in another Member State shall be allowed relief from turnover taxes and excise duties payable on importation.

2. For the purpose of paragraph 1, small consignments of a non-commercial character mean consignments of goods which :

- a) have been acquired in the Community subject to the taxation normally imposed in the domestic market in one of the Member States and without relief from turnover taxes and/or excise duties;
- b) are not intended for commercial use and appear from their nature and quantity to be intended solely for the personal or family use of the recipient;
- c) are not sent against payment of any kind by the recipient; and
- d) do not have a total value exceeding 70 ECU for each consignment.

3. Notwithstanding the foregoing provisions of this Article, Member States shall have power to reduce the relief allowed for small consignments for products which are subject to the quantitative limits referred to in Article 4 of Council Directive No. 69/169/EEC of 28 May 1969 on the harmonization of provisions laid down by law, regulation or administrative action relating to the relief from turnover taxes and excise duty collected on importation in international passenger traffic, or to exclude those products from the benefit of the said relief.

C. Common provisions relating to small consignments

- i) Abolition of certain postal charges for customs presentation (Decision of the Representatives of the Governments of the Member States of 18 December 1978 (1))

Not later than 1 July 1979, charges will no longer be levied for the presentation to customs of consignments of goods from a Member State and which benefit on importation from exemption from turnover taxes and excise duties.

- ii) Definition of the European unit of account and rounding off of reliefs (Article 1(a) of Directive No. 74/651/EEC and Article 4 of Directive No. 78/1035/EEC)

1. The European unit of account (EUA) shall be as defined in the Financial Regulation of 21 December 1977 (2).
2. The EUA equivalent in national currency which shall apply for the implementation of these Directives shall be fixed once a year. The rates applicable shall be those obtained on the first working day of October with effect from 1 January of the following year.
3. Member States may round off the amounts in national currency resulting from the conversion of the amounts in European units of account provided for in Article 1 (2), provided such rounding-off does not exceed 2 EUA.
4. Member States may maintain the amount of the exemption in force at the time of the annual adjustment provided for in paragraph 2 if, prior to the rounding-off provided for in paragraph 3, conversion of the amount of the exemption expressed in EUA would result in a change of less than 5% in the exemption expressed in national currency.

(1) Decision No. 79/8/EEC, OJ No. L 6 of 10.1.1979

(2) OJ No. L 356 of 31.12.1977. It should be noted that Council Regulation (EEC, EURATOM) No. 3308/80 of 16.12.1980 (OJ L 345 of 20.12.1980) replaced the term "European unit of account" with the term "ECU".

Chapter III

TAX EXEMPTIONS GRANTED UPON
CHANGE OF RESIDENCE

A. Within the Community

Council Directive of 28 March 1983 (1) on tax exemptions applicable to permanent imports from a Member State of the personal property of individuals

B. From third countries

Council Directive of 28 March (2) determining the scope of Article 14(1)(d) of Directive 77/388/EEC (3) as regards exemption from value added tax on the final importation of certain goods (4)

(1) Directive 83/183/EEC, OJ No. L 105 of 23.4.1983

(2) Directive 83/181/EEC, OJ No. L 105 of 23.4.1983

(3) Sixth Council Directive of 17 May 1977 on the harmonisation of laws of the Member States relating to turnover taxes Common system of value added tax : uniform basis of assessment (OJ No. L 145 of 13.6.1977)

(4) Only those provisions concerning private individuals are reproduced in this booklet.

Text of the main articles of the Council Directive of 28 March 1983 on tax exemptions applicable to permanent imports from a Member State of the personal property of individuals (1).

TITLE 1

GENERAL PROVISIONS

Article 1

Scope

1. Every Member State shall, subject to the conditions and in the cases hereinafter set out, exempt personal property imported permanently from another Member State by private individuals from turnover tax, excise duty and other consumption taxes which normally apply to such property.
2. Specific and/or periodical duties and taxes connected with the use of such property within the country, such as for instance motor vehicle registration fees, road taxes and television licences, are not covered by this Directive.

Article 2

Conditions relating to property

1. For the purpose of this Directive, "personal property" means property for the personal use of the persons concerned or the needs of their household. Such property must not, by reason of its nature or quantity, reflect any commercial interest, nor be intended for an economic activity within the meaning of Article 4 of Directive 77/388/EEC. However, the tools or instruments necessary to the person concerned for the exercise of his trade or profession shall also be treated as personal property.

(1) The Directive was due to enter into force in the Member States by 1 January 1984 at the latest. However, the Hellenic Republic may retain its taxation system currently in force, provided that double taxation is avoided, until the common VAT system is introduced.

2. The exemption for which Article 1 makes provision shall be granted for personal property :

a) which has been acquired under the general conditions of taxation in force in the domestic market of one of the Member States and which is not the subject, on the grounds of exportation, of any exemption or any refund of turnover tax, excise duty or any other consumption tax. For the purposes of this Directive, the goods acquired under the conditions referred to in Article 15 (10) of Directive 77/388/EEC shall be deemed to have met these conditions;

b) of which the person concerned has had the use, in the Member States from which it is being exported, for a period of at least :

- six months before the change of residence in the case of motor-driven vehicles (including their trailers), caravans, mobile homes, pleasure boats and private aircraft,
- three months before the change of residence or the setting up of a secondary residence in the case of other property.

However, for the goods referred to in the second sentence of (a); Member States may increase the above periods to 12 months.

3. The competent authorities shall demand proof that the conditions in paragraph 2 have been satisfied in the case of motor-driven vehicles (including their trailers), caravans, mobile homes, pleasure boats and private aircrafts. In the case of other property, they shall demand such proof only where there are grave suspicions of fraud.

Article 3

Import conditions

The importation of the property may be carried out at one or more times within the periods laid down in Articles 7, 8, 9 and 10 respectively.

Article 4

Obligations subsequent to importations

The property imported shall not be disposed of, hired out or lent during the period of 12 months following its importation free of duty, except in circumstances duly justified to the satisfaction of the competent authorities of the Member State of importation.

Article 5

Specific conditions for certain types of property

1. Member States may provide that the goods listed in Article 4 (1) of Directive 69/169/EEC ⁽¹⁾, as last amended by Directive 82/443/EEC ⁽²⁾, may be imported free of duty only up to quantities laid down in that Article for travel between Member States.
2. The exemption on the importation of riding horses, motor-driven road vehicles (including trailers), caravans, mobile homes, pleasure boats and private aircrafts shall be granted only if the private individual transfers his normal residence to the Member State of importation.

Article 6

General rules for determining residence

1. For the purposes of this Directive, "normal residence" means the place where a person usually lives, that it is for at least 185 days in each calendar year, because of personal and occupational ties or, in the case, of a person with no occupational ties, because of personal ties which show close links between that person and the place where he is living.

(1) OJ No L 133, 4.6.1969, p. 6.

(2) OJ No L 206, 14.7.1982, p. 35.

However, the normal residence of a person whose occupational ties are in a different place from his personal ties and who consequently lives in turn in different places situated in two or more Member States shall be regarded as being the place of his personal ties, provided that such person returns there regularly. This last condition need not be met where the person is living in a Member State in order to carry out a task of a definite duration. Attendance at a university or school shall not imply transfer of normal residence.

2. Individuals shall give proof of their place of normal residence by any appropriate means, such as their identity card or any other valid document.

3. Where the competent authorities of the Member State of importation have doubts as to the validity of a statement as to normal residence made in accordance with paragraph 2, or for the purpose of certain specific controls, they may ask for any information they require or for additional proof.

TITLE II

IMPORTATION OF PERSONAL PROPERTY IN CONNECTION WITH A TRANSFER OF NORMAL RESIDENCE

Article 7

1. The exemption for which Article 1 makes provision shall be granted, subject to the conditions laid down in Articles 2 to 5, in respect of personal property imported by a private individual when transferring his normal residence.

2. The last of the property must be imported not later than 12 months after the transfer of the normal residence.

TITLE III

IMPORTATION OF PERSONAL PROPERTY IN CONNECTION WITH THE FURNISHING OR RELINQUISHMENT OF A SECONDARY RESIDENCE

Article 8

1. The exemption for which Article 1 makes provision shall be granted, subject to the conditions laid down in Articles 2 to 5, for personal property imported by a private individual to furnish a secondary residence.

This exemption shall be granted only where :

- (i) the person concerned is the owner of the secondary residence or is renting it for a period of at least 12 months ;
- (ii) the property imported corresponds to the normal furniture of the secondary residence.

2. The exemption shall also be granted, subject to the conditions mentioned in paragraph 1, where, following the relinquishment of a secondary residence, property is imported to the normal residence or to another secondary residence, provided that the property in question has actually been in the possession of the person concerned, and that he has had the use of it, for a period of at least 12 months.

The last of the property must be imported not later than 12 months after the secondary residence has been relinquished.

Article 4 shall not apply where property is re-imported.

TITLE IV

IMPORTATION OF PROPERTY ON MARRIAGE

Article 9

1. By derogation from the second indent of Article 2 (2) (b), but without prejudice to the other provisions contained in Articles 2 to 5, any person

shall on marrying be entitled to exemption from the taxes referred to in Article 1 when importing into the Member State to which he intends to transfer his normal residence personal property which he acquired or which came into his possession less than three months previously, provided that :

- a) such importation takes place within a period beginning two months before the marriage date envisaged and ending four months after the actual marriage date ;
- b) the person concerned provides evidence that his marriage has taken place or that the necessary preliminary formalities for the marriage have been put in hand.

2. Exemption shall also be granted in respect of presents customarily given on the occasion of a marriage which are sent to a person fulfilling the conditions laid down in paragraph 1 by persons having their normal place of residence in a Member State other than that of importation. The exemption shall apply to presents of a unit value not exceeding 200 ECU. Member States may, however, grant exemption where 200 ECU is exceeded, provided that the value of each present exempted does not exceed 1,000 ECU.

3. Member States may make the granting of such exemption dependent on the provision of an adequate guarantee, where property is imported before the date of the marriage.

4. Where the individual fails to provide proof of his marriage within four months of the date given for such marriage, the taxes shall be due on the date of importation.

TITLE V

IMPORTATION OF THE PERSONAL PROPERTY OF A DECEASED PERSON, ACQUIRED BY INHERITANCE

Article 10

1. By way of derogation from Articles 2 (2) and (3) and 4 and 5 (2), but without prejudice to the other provisions contained in Articles 2, 3 and 5,

any private individual who acquires by inheritance (causa mortis) the ownership or the beneficial ownership of personal property of a deceased person which is situated within a Member State shall be entitled to exemption from the taxes referred to in Article 1 when importing such property into another Member State in which he has a residence, provided that :

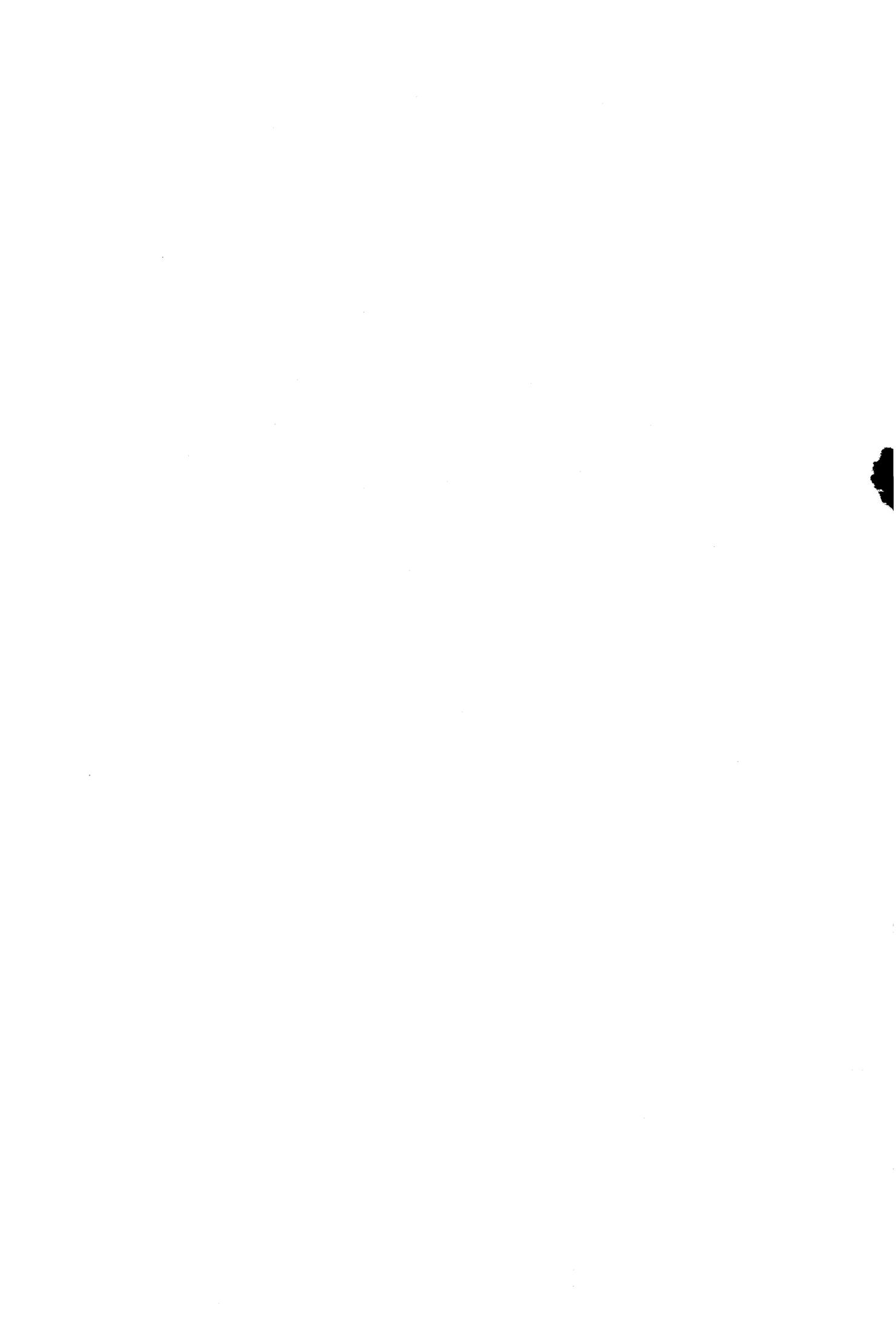
- a) such individual provides the competent authorities of the Member State with a declaration issued by a notary or other competent authority in the Member State of exportation that the property he is importing was acquired by inheritance ;
- b) the property is imported not more than two years after the date on which such individual enters into possession of the property.

TITLE VI

FINAL PROVISIONS

Article 11

1. Until the entry into force of the Community tax rules adopted pursuant to Article 14 (2) of Directive 77/388/EEC, Member States shall endeavour to reduce as far as possible the formalities for imports by private individuals within the limits and subject to the conditions laid down in this Directive and shall endeavour to avoid importation formalities entailing controls which result in substantial unloading and reloading at the frontier.
2. Member States may retain and/or introduce more liberal conditions for granting tax exemptions than those laid down in this Directive, with the exception of those laid down in Article 2 (2).
3. Without prejudice to Article 2 (2), Member States may not, by virtue of this Directive, apply within the Community tax exemptions less favourable than those which they accord to imports by private individuals of personal property from third countries.



Council Directive of 28 March 1983
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 (1)

S C O P E

Article 1

1. The scope of the exemptions from value added tax referred to in Article 14 (1) (d) of Directive 77/388/EEC and the rules for their implementation referred to in Article 14 (2) of that Directive shall be defined by this Directive. In accordance with the aforesaid Article, the Member States shall apply the exemptions laid down in this Directive under the conditions fixed by them in order to ensure that such exemptions are correctly and simply applied and to prevent any evasion, avoidance or abuses.
2. For the purposes of this Directive :
 - a) "imports" means imports as defined in Article 7 of 77/388/EEC and the entry for home use after being subject to one of the systems provided for in Article 16 (1) (A) of the said Directive or a system of temporary admission or transit ;
 - b) "personal property" means any property intended for the personal use of the persons concerned or for meeting their household needs.The following, in particular, shall constitute "personal property" :

(1) The Directive is due to enter into force in the Member States on 1 July 1984.

- household effects,
- cycles and motor-cycles, private motor vehicles and their trailers, camping caravans, pleasure craft and private aeroplanes.

Household provisions appropriate to normal family requirements, household pets and saddle animals shall also constitute "personal property".

The nature or quantity of personal property shall not reflect any commercial interest, nor shall they be intended for an economic activity within the meaning of Article 4 of Directive 77/388/EEC. However, portable instruments of the applied or liberal arts, required by the person concerned for the pursuit of his trade or profession, shall also constitute personal property ;

- c) "household effects" means personal effects, household linen and furnishings and items of equipment intended for the personal use of the persons concerned or for meeting their household needs ;
- d) "alcoholic products" means products (beer, wine, aperitifs with a wine or alcohol base, brandies, liqueurs and spirituous beverages, etc.) falling within heading Nos 22.03 to 22.09 of the Common Customs Tariff ;
- e) "Community" means the territory of the Member States where Directive 77/388/EEC applies.

TITLE I

IMPORTATION OF PERSONAL PROPERTY BELONGING TO INDIVIDUALS
COMING FROM COUNTRIES SITUATED OUTSIDE THE COMMUNITY

Chapter I

Personal property of natural persons transferring their
normal place of residence from a third country to the
Community

Article 2

Subject to Articles 3 to 10, exemption from VAT on importation shall be granted on personal property imported by natural persons transferring their normal place of residence from outside the Community to a Member State of the Community.

Article 3

Exemption shall be limited to personal property which :

- a) except in special cases justified by the circumstances, has been in the possession of and, in the case of non-consumable goods, used by the person concerned at his former normal place of residence for a minimum of six months before the date on which he ceases to have his normal place of residence outside the Community ;
- b) is intended to be used for the same purpose at his new normal place of residence.

The Member States may in addition make exemption conditional upon such property having borne, either in the country of origin or in the country of departure, the customs and/or fiscal charges to which it is normally liable.

Article 4

Exemption may be granted only to persons whose normal place of residence has been outside the Community for a continuous period of at least 12 months.

However, the competent authorities may grant exceptions to this rule provided that the intention of the person concerned was clearly to reside outside the Community for a continuous period of at least 12 months.

Article 5

Exemption shall not be granted in respect of :

- a) alcoholic products ;
- b) tobacco or tobacco products ;
- c) commercial means of transport ;
- d) articles for use in the exercise of a trade or profession, other than portable instruments of the applied or liberal arts.

Vehicles intended for mixed use for commercial or professional purposes may also be excluded from exemption.

Article 6

Except in special cases, exemption shall be granted only in respect of personal property entered for permanent importation within 12 months of the date of establishment, by the person concerned, of his normal place of residence in the Member State of importation.

The personal property may be imported in several separate consignments within the period referred to in the preceding paragraph.

Article 7

1. Until 12 months have elapsed from the date of the declaration for its final importation, personal property which has been imported exempt from tax

may not be lent, given as security, hired out or transferred, whether for a consideration or free of charge, without prior notification to the competent authorities.

2. Any loan, giving as security, hiring out or transfer before the expiry of the period referred to in paragraph 1 shall entail payment of the relevant value added tax on the goods concerned, at the rate applying on the date of such loan, giving as security, hiring out or transfer, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

Article 8

1. By way of derogation from the first paragraph of Article 6, exemption may be granted in respect of personal property permanently imported before the person concerned establishes his normal place of residence in the Member State of importation, provided that he undertakes actually to establish his normal place of residence there within a period of six months. Such undertaking shall be accompanied by a security, the form and amount of which shall be determined by the competent authorities.

2. Where use is made of the provisions of paragraph 1, the period laid down in Article 3 shall be calculated from the date of importation into the Member State concerned.

Article 9

1. Where, owing to occupational commitments, the person concerned leaves the country situated outside the Community where he had his normal place of residence without simultaneously establishing his normal place of residence in the territory of a Member State, although having the intention of ultimately doing so, the competent authorities may authorize exemption in respect of the personal property which he transfers into the said territory for this purpose.

2. Exemption in respect of the personal property referred to in paragraph 1 shall be granted in accordance with the conditions laid down in Articles 2 to 7, on the understanding that :

- a) the periods laid down in Article 3 (a) and the first paragraph of Article 6 shall be calculated from the date of importation ;
- b) the period referred to in Article 7 (1) shall be calculated from the date when the person concerned actually establishes his normal place of residence in the territory of a Member State.

3. Exemption shall also be subject to an undertaking from the person concerned that he will actually establish his normal place of residence in the territory of a Member State within a period laid down by the competent authorities in keeping with the circumstances. The latter may require this undertaking to be accompanied by a security, the form and amount of which they shall determine.

Article 10

The competent authorities may derogate from Articles 3 (a) and (b), 5 (c) and (d) and 7 when a person has to transfer his normal place of residence from a country situated outside the Community to the territory of a Member State as a result of exceptional political circumstances.

Chapter II

Goods imported on the occasion of a marriage

Article 11

1. Subject to Articles 12 to 15, exemption shall be granted in respect of trousseaux and household effects, whether or not new, belonging to a person transferring his or her normal place of residence from a country outside the Community to the territory of a Member State on the occasion of his or her marriage.

2. Exemption shall also be granted in respect of presents customarily given on the occasion of a marriage which are sent to a person fulfilling the conditions laid down in paragraph 1 by persons having their normal place of residence in a country situated outside the Community. The exemption shall apply to presents of a unit value of not more than 200 ECU. Member States may, however, grant exemption for more than 200 ECU provided that the value of each exempt present does not exceed 1,000 ECU.

3. The Member States may make exemption of the goods referred to in paragraph 1 conditional on their having borne, either in the country of origin or in the country of departure, the customs and/or fiscal charges to which they are normally liable.

Article 12

The exemption referred to in Article 11 may be granted only to persons :

- a) whose normal place of residence has been outside the Community for a continuous period of at least 12 months. However, derogations from this rule may be granted provided that the intention of the person concerned was clearly to reside outside the Community for a continuous period of at least 12 months ;
- b) who produce evidence of their marriage.

Article 13

No exemption shall be granted for alcoholic products, tobacco or tobacco products.

Article 14

1. Save in exceptional circumstances, exemption shall be granted only in respect of goods permanently imported :

- not earlier than two months before the date fixed for the wedding (in this case exemption may be made subject to the lodging of appropriate security, the form and amount of which shall be determined by the competent authorities), and
 - not later than four months after the date of the wedding.
2. Goods referred to in Article 11 may be imported in several separate consignments within the period referred to in paragraph 1.

Article 15

1. Until 12 months have elapsed from the date of the declaration for their final importation, goods which have been imported exempt from tax may not be lent, given as security, hired out or transferred, whether for a consideration or free of charge, without prior notification to the competent authorities.
2. Any loan, giving as security, hiring out or transfer before the expiry of the period referred to in paragraph 1 shall entail payment of the relevant value added tax on the goods concerned, at the rate applying on the date of such loan, giving as security, hiring out or transfer, on the basis of the type of goods and the value ascertained or accepted on that date by the competent authorities.

Chapter III

Personal property acquired by inheritance

Article 16

Subject to Articles 17 to 19, exemption shall be granted in respect of personal property acquired by inheritance by a natural person having his normal place of residence in a Member State.

Article 17

Exemption shall not be granted in respect of :

- a) alcoholic products ;
- b) tobacco or tobacco products ;
- c) commercial means of transport ;
- d) articles for use in the exercise of a trade or profession, other than portable instruments of the applied or liberal arts, which were required for the exercise of the trade or profession of the deceased ;
- e) stocks of raw materials and finished or semi-finished products ;
- f) livestock and stocks of agricultural products exceeding the quantities appropriate to normal family requirements.

Article 18

1. Exemption shall be granted only in respect of personal property permanently imported not later than two years from the date on which the person becomes entitled to the goods (final settlement of the inheritance).

However, this period may be extended by the competent authorities on special grounds.

2. The goods may be imported in several separate consignments within the period referred to in paragraph 1.

Article 19

Articles 16 to 18 shall apply mutatis mutandis to personal property acquired by inheritance by legal persons engaged in a non-profitmaking activity who are established in the territory of a Member State.

TITLE XII

GENERAL AND FINAL PROVISIONS

Article 89

Where this Directive provides that the granting of an exemption shall be subject to the fulfilment of certain conditions, the person concerned shall, to the satisfaction of the competent authorities, furnish proof that these conditions have been met.

Article 90

1. The exchange value in national currency of the ECU to be taken into consideration for the purposes of this Directive shall be fixed once a 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.
2. Member States may round off the amounts in national currency arrived at by converting the amounts in ECU.
3. Member States may continue to apply the amounts of the exemptions in force at the time of the annual adjustment provided for in paragraph 1, if conversion of the amounts of the exemptions expressed in ECU leads, before the rounding-off provided for in paragraph 2, to an alteration of less than 5 % in the exemption expressed in national currency.

Article 91

No provision of this Directive shall prevent Member States from continuing to grant :

- 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 exemptions justified by the nature of frontier traffic which are granted by them under frontier agreements concluded between them or with countries outside the Community.

Article 92

Until the establishment of Community exemptions upon importation, Member States may retain the exemptions granted to :

- a) merchant-navy seamen;
- b) workers returning to their country after having resided for at least six months outside the importing Member State on account of their occupation.

Chapter IV

OTHER TAX RELIEFS

Council Directive of 28 March 1983 (1) 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 (2)

(1) Directive 83/181/EEC, OJ n° L 105 of 23.4.1983

(2) Only those articles concerning individuals are reproduced in this booklet.

Council Directive of 28 March 1983
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 (1)

TITLE II

SCHOOL OUTFITS, SCHOLASTIC MATERIALS AND OTHER SCHOLASTIC HOUSEHOLD EFFECTS

Article 20

1. Exemption shall be granted in respect of outfits, scholastic materials and household effects representing the usual furnishings for a student's room and belonging to pupils or students coming to stay in a Member State for the purposes of studying there and intended for their personal use during the period of their studies.
2. For the purposes of this Article :
 - a) pupil or student means any person enrolled in an educational establishment in order to attend full-time the courses offered therein ;
 - b) outfit means underwear and household linen as well as clothing, whether or not new ;
 - c) scholastic materials means articles and instruments (including calculators and typewriters) normally used by pupils or students for the purposes of their studies.

Article 21

Exemption shall be granted at least once per school year.

(1) The provisions concerning the scope of this Directive as well as the general and final provisions are to be found on pages 51, 52, 60 and 61 of this booklet.

TITLE III

IMPORTS OF NEGLIGIBLE VALUE

Article 22

Member States may allow exemptions on imports of goods of a total value not exceeding 22 ECU.

Article 23

Exemption shall not apply to the following :

- a) alcoholic products ;
- b) perfumes and toilet waters ;
- c) tobacco or tobacco products.

Chapter VI

Fuel and lubricants present in land motor vehicles

Article 82

1. Subject to Articles 83 to 85, the following shall be exempt on admission :
 - a) fuel contained in the standard tanks of private and commercial motor vehicles and motor cycles ;
 - b) fuel contained in portable tanks carried by private motor vehicles and motor cycles, with a maximum of 10 litres per vehicle and without prejudice to national provisions on the holding and transport of fuel.
2. For the purposes of paragraph 1 :

- a) "commercial motor vehicle" means any motorized road vehicle which by its type of construction and equipment is designed for and capable of transporting, whether for payment or not :
- more than nine persons including the driver,
 - goods,
- and any road vehicle for a special purpose other than transport as such ;
- b) "private motor vehicle" means any motor vehicle not covered by the definition in (a) ;
- c) "standard tanks" means the tanks permanently fixed by the manufacturer to all motor vehicle 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.
- Gas tanks fitted to motor vehicles designed for the direct use of gas as a fuel shall also be considered to be standard tanks.

Article 83

Member States may limit application of the exemption in respect of fuel contained in the standard tanks of commercial motor vehicles to 200 litres per vehicle per journey.

Article 84

Member States may limit the amount of fuel exempt on admission in the case of :

- a) commercial motor vehicles engaged in international transport
- from third countries to their frontier zone, to a maximum depth of 25 km as the crow flies,

- from another Member State to their frontier zone, to a maximum depth of 15 km as the crow flies,

where such transport consists of journeys made by persons residing in that zone ;

- b) private motor vehicles belonging to persons residing in the frontier zone, to a maximum depth of 15 km as the crow flies, contiguous with a third country.

Article 85

Fuel exempt on admission may not be used in a vehicle other than that in which it was imported nor be removed from that vehicle and stored, except during necessary repairs to that vehicle, or transferred for a consideration or free of charge by the person granted the exemption.

Non-compliance with the preceding paragraph shall give rise to application of the import value added tax relating to the products in question at the rate in force on the date of such non-compliance, on the basis of the type of goods and the value ascertained or accepted on that date by the competent authorities.

Article 86

The exemption referred to in Article 82 shall also apply to lubricants carried in motor vehicles and required for their normal operation during the journey in question.

Chapter VIII

Coffins, funerary urns and ornamental funerary articles

Article 88

The following shall be exempt on admission :

- a) coffins containing bodies and urns containing the ashes of deceased persons, as well as the flowers, funeral wreaths and other ornamental objects normally accompanying them ;
- b) flowers, wreaths and other ornamental objects brought by persons resident in a Member State other than that of importation, attending a funeral or coming to decorate graves in the territory of a Member State of importation provided these importations do not reflect, by either their nature or their quantity, any commercial intent.

PART II

TEMPORARY IMPORTATION

Council Directive of 28 March 1983 on tax exemptions
within the Community for certain means of transport
temporarily imported into one Member State from another (1)

(1) Directive 83/182/EEC, OJ No L 105 of 23.4.1983

Council Directive of 28 March 1983

on tax exemptions within the Community for certain means of transport temporarily imported into one Member State from another (1)

Article 1

Scope

1. Member States shall, under the conditions laid down below, exempt temporary imports from another Member State of motor-driven road vehicles (including their trailers), caravans, pleasure boats, private aircraft, bicycles, tricycles and saddle-horses from :
 - turnover tax, excise duties and any other consumption tax,
 - the taxes listed in the Annex hereto.
2. The exemption referred to in paragraph 1 shall also apply to the normal spare parts, accessories and equipment imported with these means of transport.
3. Commercial vehicles shall be excluded from the exemption referred to in paragraph 1.
4. a) The scope of this Directive shall not extend to the temporary importation of private vehicles, caravans, pleasure boats, private aircraft, bicycles and tricycles for private use which have not been acquired or imported in accordance with the general conditions of taxation in force on the domestic market of a Member State and/or which are subject by reason of their exportation to any exemption

(1) This Directive was due to enter into force in the Member States on 1st January 1984.

from or refund of turnover tax, excise duty or any other consumption tax.

For the purposes of this Directive, means of transport acquired under the conditions referred to in Article 15 (10) of Directive 77/388/EEC shall be deemed to have satisfied the general conditions of taxation in force on the domestic market of a Member State ; however, Member States may deem means of transport acquired under the conditions referred to in the third indent of the said point 10 not to have satisfied these conditions.

- b) The Council, acting unanimously on a proposal from the Commission, shall, before 31 December 1985, adopt Community rules on the grant of exemption to the means of transport referred to in the first paragraph of (a) above, taking into account the need to avoid cases of double taxation and the need to ensure normal, full taxation of means of transport for private use.

Article 2

Definitions

For the purpose of this Directive :

- a) "commercial vehicle" means any road vehicle which, by its design or equipment, is suitable for and intended for transporting, whether for payment or not :
- more than nine persons, including the driver,
 - goods,
- as well as any road vehicle for special use other than transport as such ;

- b) "private vehicle" means any road vehicle, including its trailer, if any, other than those referred to in subparagraph (a) ;
- c) "business use" of a means of transport means the use thereof in the direct exercise of an activity carried out for consideration or financial gain ;
- d) "private use" means any use other than business use.

Article 3

Temporary importation of certain means of transport for private use

Where a private vehicle, caravan, pleasure boat, private aircraft, tricycle or bicycle is imported temporarily, the item imported shall be exempt from the taxes specified in Article 1 for a period, continuous or otherwise, of not more than six months in any 12 months, provided that :

- a) the individual importing such goods :
 - aa) has his normal residence in a Member State other than the Member State of temporary importation ;
 - bb) employs the means of transport in question for his private use ;
- b) the said means of transport is not disposed of or hired out in the Member State of temporary importation or lent to a resident of that State. However, private vehicles belonging to a car-hire firm having its head office in the Community may be re-hired to non-residents with a view to being re-exported, if they are in the country as a result of a hire contract which ended in that country. They may also be returned by an employee of the car-hire firm to the Member State where they were originally hired, even if such employee is resident in the Member State of temporary importation.

Article 4

Temporary importation of private vehicles for business use

1. A private vehicle imported temporarily for business use shall be exempt from the taxes specified in Article 1, provided that:

- a) the individual importing the private vehicle:
 - aa) has his normal residence in a Member State other than the Member State of temporary importation;
 - bb) does not use the vehicle within the Member State of temporary importation in order to carry passengers for hire or material reward of any kind, or for the industrial and/or commercial transport of goods, whether for reward or not;
- b) the private vehicle is not disposed of, hired out or lent in the Member State of temporary importation;
- c) the private vehicle has been acquired or imported in accordance with the general conditions of taxation in force on the domestic market of the Member State of normal residence of the user and is not subject by reason of its exportation to any exemption from or refund of turnover tax, excise duty or any other consumption tax.

This condition shall be presumed to be satisfied if the private vehicle bears a standard registration plate of the Member State of registration, all types of temporary plate being excluded.

However, in the case of private vehicles registered in a Member State where the issue of standard registration plates is not conditional upon compliance with the general conditions of taxation in force on the domestic market, users shall be required to produce any appropriate evidence as proof of payment of consumption taxes.

2. The exemption provided for in paragraph 1 shall apply for a period, whether continuous or not, of:

- seven months in any 12, in the case of private vehicles imported by one of the commercial intermediaries referred to in Article 3 of Directive 64/224/EEC (1);
- six months in any 12 in all other cases.

(1) OJ No. 56, 4.4.1964, p. 869/64

Article 5

Specific cases of temporary importation of private vehicles

1. Private vehicles imported temporarily shall be exempt from the taxes referred to in Article 1 in the following cases :
 - a) where a private vehicle registered in the country of normal residence of the user is used regularly for the journey from his residence to his place of work in an undertaking in the territory of another Member State, and vice versa. Exemptions under this head shall not be subject to any time limit ;
 - b) where a student uses a private vehicle registered in the Member State of his normal residence in the territory of another Member State in which the student is residing for the sole purpose of pursuing his studies.
2. Grant of the exemptions provided for in paragraph 1 shall be subject to the sole condition that the provisions of Article 4 (1) (a), (b) and (c) are satisfied.

Article 6

Exemption for the temporary importation of saddle-horses
on horse-riding excursions

Saddle-horses imported temporarily into a Member State shall be exempt for three months from the taxes specified in Article 1, provided that :

- a) the said horses enter the territory of the Member State of temporary importation for the purposes of and/or in the course of horse-riding excursions by their riders. Member States may exclude from this exemption the importation by their residents of horses carried on board means of transport ;

- b) exemption is requested not later than the time of entry into the territory of the Member State of temporary importation. Where exemption is requested before temporary importation, the rider may be exempted from the requirement to enter the territory of the Member State of temporary importation via a frontier post ;
- c) the said horses are not hired out, lent, or disposed of to a third party in the Member State of temporary importation, or used for purposes other than that of the excursion.

Article 7

General rules for determining residence

1. For the purposes of this Directive, "normal residence" means the place where a person usually lives, that is for at least 185 days in each calendar year, because of personal and occupational ties, or, in the case of a person with no occupational ties because of personal ties which show close links between that person and the place where he is living.

However, the normal residence of a person whose occupational ties are in a different place from his personal ties and who consequently lives in turn in different places situated in two or more Member States shall be regarded as being the place of his personal ties, provided that such person returns there regularly. This last condition need not be met where the person is living in a Member State in order to carry out a task of a definite duration. Attendance at a university or school shall not imply transfer of normal residence.

2. Individuals shall give proof of their place of normal residence by any appropriate means, such as their identity card or any other valid document.

3. Where the competent authorities of the Member State of importation have doubts as to the validity of a statement as to normal residence made in accordance with paragraph 2, or for the purpose of certain specific controls, they may request any additional information or evidence.

Article 9

Special arrangements

1. Member States may maintain and/or introduce more liberal arrangements than those provided for in this Directive. In particular, they may, at the request of the importer, permit temporary importation for a period longer than those referred to in Articles 3 and 4 (2). In the latter event, Member States may levy the taxes mentioned in the Annex for periods exceeding those laid down by this Directive. Member States may also permit the private vehicles referred to in the second sentence of Article 3 (b) to be re-hired to a resident of the Member State of importation with a view to their re-exportation.

2. Member States may under no circumstances apply, in pursuance of this Directive, tax exemptions within the Community which are less favourable than those which they would grant in respect of means of transport originating in a third country.

3. The Kingdom of Denmark is authorized to maintain the rules applying in that country in connection with normal residence according to which any person, including a student, in respect of the case referred to in Article 5 (1) (b), is regarded as having his normal residence in Denmark if he lives there for a year or 365 days in a period of 24 months.

However, to avoid double taxation :

- where, as a result of the application of these rules, a person is considered to have two residences, the normal residence of that person is situated where his spouse and children live,
- in similar cases, the Kingdom of Denmark shall consult with the other Member State concerned to decide which of the two residences should be used for the purposes of taxation.

Before a period of three years has elapsed, the Council, on the basis of a report by the Commission, will re-examine the derogation covered by this paragraph and, if necessary, will adopt measures, on a proposal from the Commission based on Article 99 of the Treaty, to ensure the abolition of the derogation.

4. Member States shall inform the Commission of the arrangements referred to in paragraph 1 at the same time as they fulfil the obligations laid down in Article 10. The Commission shall subsequently communicate these arrangements to the other Member States.

ANNEX

List of taxes referred to in the second indent of
Article 1 (1)

BELGIUM

- Taxe de circulation sur les véhicules automobiles
(Arrêté royal du 23 novembre 1965 portant codification des dispositions légales relatives aux taxes assimilées aux impôts sur les revenus -
Moniteur belge du 18 janvier 1966)
- Verkeersbelasting op de autovoertuigen
(Koninklijk Besluit van 23 november 1965 houdende codificatie van de wettelijke bepalingen betreffende de met de inkomstenbelastingen gelijkgestelde belastingen - Belgisch Staatsblad van 18 januari 1966)

DENMARK

- Vaegtafgift af motorkøretøjer (Bekendtgørelse Nr. 658 af 28. december 1977)

FEDERAL REPUBLIC OF GERMANY

- Kraftfahrzeugsteuer (Kraftfahrzeugsteuergesetz - 1979)
Kraftfahrzeugsteuer (Durchführungsverordnung - 1979)

GREECE

- Τέλη κυκλοφορίας (Νόμος 2367/53 ως ισχύει σήμερα)

FRANCE

- Taxe différentielle sur les véhicules à moteur
(Loi n° 77-1467 du 30 décembre 1977)

- Taxe sur les véhicules d'une puissance fiscale supérieure à 16 CV immatriculés dans la catégorie des voitures particulières
(Loi de finances 1979 - Article 1007 du code général des impôts)

IRLANDE

- Motor vehicle excise duties
(Finance (Excise Duties) (Vehicles) Act 1952 as amended, and Section 94, Finance Act 1973 as amended)

ITALY

- Tassa sulla circolazione degli autoveicoli
(TU delle leggi sulle tasse automobilistiche approvato con DPR n. 39 del 5 febbraio 1953 e successive modificazioni)

LUXEMBOURG

- Taxe sur les véhicules automoteurs
Loi allemande du 23 mars 1935 (Kraftfahrzeugsteuergesetz) maintenue en vigueur par l'arrêté grand-ducal du 26 octobre 1944, modifiée par la loi du 4 août 1975 et les règlements grand-ducaux du 15 septembre 1975 et du 31 octobre 1975.

NETHERLANDS

- Motorrijtuigenbelasting (wet op de motorrijtuigenbelasting 21 juli 1966, Stb 332 - wet van 18 december 1969/Stb 548)

UNITED KINGDOM

- Vehicle excise duty (Vehicles (Excise) Act 1971)

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