



COMMISSION OF THE EUROPEAN COMMUNITIES

Brussels, 06.05.1996
COM(96) 165 final

94/0140 (CNS)

Amendment to the Proposal for a

COUNCIL REGULATION (EC)

setting out the cases where relief from import duties
or export duties shall be granted

(presented by the Commission pursuant to Article 189 a (2)
of the EC-Treaty)

EXPLANATORY MEMORANDUM

Following the opinion expressed by the European Parliament during the June 1995 session on the proposal for a Regulation setting out the cases where relief from import duties or export duties shall be granted⁽¹⁾, the Commission considers it appropriate to amend its proposal in accordance with Article 189a of the Treaty.

The reasons for the changes proposed are as follows:

- Points 1 and 4: It is important to combat fraud and evasion. The review will evaluate the cost of reliefs and help to ensure that the reliefs are not being abused.
- Points 2, 5 and 6: These are intended to clarify the presentation of the Regulation without changing its content. On the one hand, some of the provisions of the Annex are incorporated into the body of the Regulation; and on the other hand, TARIC codes are introduced into the Annex.
- Point 3: In the Single Market, persons claiming relief must be able to declare goods for free circulation at whatever external border post in the Community they wish and not have to take them under customs supervision to the Member State of final destination to be declared there. However, at the same time it is also essential to ensure a proper flow of information between the customs authorities where the goods are declared and those of the Member State where the goods are to be used, which will be responsible for ensuring that the terms of the relief are complied with.

The amendments proposed by Parliament concerning perfumes and sparkling wines have not been taken into account. The proposed amendment concerning perfumes was not accepted because there are now no excisable products used in the manufacture of perfumes. The proposed amendment concerning sparkling wines was not accepted because they are treated differently to still wines for excise purposes in a number of Member States and in existing Community excise law, notably Council Directive 92/83/EEC.

(1) COM (94) 232 final. OJ No C 197, 19.7.1994, p. 1.

Amendment to the Proposal for a Council Regulation (EC)

**setting out the cases where relief from import duties
or export duties shall be granted⁽¹⁾**

The Commission's proposal is amended as follows:

1. After the seventh "whereas", a new "whereas" is inserted:

"Whereas vigorous action must be taken against irregularities and fraud on the system of reliefs on the basis of the rules currently in force;"

2. Article 42 is replaced by:

1. Collectors' pieces and works of art, not intended for sale imported by galleries, museums and other institutions approved by the customs authorities of the Member States shall be admitted free of import duties.
2. Holograms for laser projection, multi-media kits and materials for programmed instructions (including materials in kit form with the corresponding printed materials) which are of an educational, scientific or cultural nature as well as the educational, scientific and cultural articles listed in Annex II shall be admitted free of import duties provided:
 - (a) they are produced by the United Nations or any of its specialized agencies, whoever the consignee and whatever the intended use of such materials may be, or
 - (b) they are intended:
 - (i) for public educational, scientific or cultural establishments or organizations or
 - (ii) for any organization (including broadcasting and television organizations), institution or association approved by the customs authorities of the Member State to receive such articles duty-free."

(1) COM(94) 232 final. OJ No. C 197, 19.7.1994, p. 1.

3. Article 116 is replaced by:

- "1. Where relief from import duties is dependent upon the goods being put to a particular use, the customs authorities shall notify the customs authorities of the Member State where the goods are to be used so as to enable them to check that the goods are put to the stated use.
2. Those authorities shall take all the appropriate measures to ensure that these goods are not to be used for other purposes without the appropriate import duties being paid, unless such alternative use is in conformity with the conditions laid down by this Regulation.
3. The necessary provisions for implementing paragraph 1 shall be adopted under the procedure laid down in Article 249 of the Code."

4. A new Article 118a is inserted:

"Within three years of the date of entry into force of this Regulation, the Commission shall forward to Parliament and the Council a report including an estimate of the cost of the reliefs covered by the Regulation.

The report shall also include an appraisal of the control systems established by the Member States and, possibly, recommendations in this area."

5. Annex I is replaced by Annex I hereto.

6. Annex II is replaced by Annex II hereto.

ANNEX 1

Educational, scientific and cultural articles referred to in Article 41

CN code	TARIC code	Description
3705		Photographic plates and film, exposed and developed, other than cinematograph film:
3705 10 00	10	Reproduction films for the production of books Microfilms of books, children's picture books and drawing or painting books, school exercise books (workbooks), crossword-puzzle books, newspapers and periodicals, printed documents or reports of a non-commercial character, and of loose illustrations, printed pages and reproduction proofs for the production of books
3705 20 00	10	
3705 90 10	10	
3705 90 90	10	
4903		Children's picture, drawing or colouring books
4911		Other printed matter, including printed pictures and photographs:
4911 10		Trade advertising material, commercial catalogues and the like:
4911 10 10	10	Catalogues of books and publications, being books and publications offered for sale by publishers or booksellers established outside the customs territory of the Community
4911 10 90	10	
4911 10 10	20	Catalogues of films, recording or other visual and auditory materials of an educational, scientific or cultural nature
4911 10 90	20	
4911 10 10	30	Posters for the promotion of tourism and tourist publications, (brochures, guidebooks, timetables, pamphlets and like publications), whether or not illustrated, including those published by private concerns, designed to encourage the public to travel outside the customs territory of the Community, including microcopies of such articles ⁽¹⁾
4911 10 90	30	

(1) The exemption shall not, however, apply to articles in which the advertising covers more than 25 % of the surface. In the case of publications and posters for the promotion of tourism, this percentage applies only to commercial publicity.

4911 10 10	40	Bibliographical information material for distribution free of charge ⁽¹⁾
4911 10 90	40	
4911 99 00		Other:
4911 99 00	10	Loose illustrations, printed pages and reproduction proofs to be used for the production of books, including microcopies of such articles ⁽¹⁾
4911 99 00	20	Microcopies of books, children's picture books and drawing or painting books, school exercise books (workbooks), crossword puzzle books, newspapers and periodicals and of documents or reports of a non-commercial character ⁽¹⁾
4911 99 00	30	Publications designed to encourage the public to study outside the customs territory of the Community, including microcopies of such publications ⁽¹⁾
4911 99 00	40	Meteorological and geophysical diagrams
9023		Instruments, apparatus and models, designed for demonstration purposes (for example, in education or exhibitions), unsuitable for other uses:
9023 00 80		Other:
9023 00 80	11	Maps and charts in relief of interest in scientific fields such as geology, zoology, botany, mineralogy, paleontology, archaeology, ethnology, meteorology, climatology and geophysics

(1) The exemption shall not, however, apply to articles in which the advertising covers more than 25 % of the surface. In the case of publications and posters for the promotion of tourism, this percentage applies only to commercial publicity.

ANNEX II

Educational, scientific and cultural articles referred to in Article 42(2)

CN code	TARIC code	Description
3705		Photographic plates and film, exposed and developed, other than cinematograph film:
3705 10 00		For offset reproduction
3705 10 00	11	Of an educational, scientific or cultural nature ⁽¹⁾
3705 20 00		Microfilms
3705 20 00	11	Of an educational, scientific or cultural nature ⁽¹⁾
3705 90		Other:
3705 90 10		For the graphic arts:
3705 90 10	11	Of an educational, scientific or cultural nature ⁽¹⁾
3705 90 90		Other
3705 90 90	11	Of an educational, scientific or cultural nature ⁽¹⁾
3706		Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track:
3706 10		Of a width of 35 mm or more
3706 10 99		Other positives
3706 10 99	10	Of an educational, scientific or cultural nature ⁽¹⁾

⁽¹⁾ Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

3706 90		Other:
3706 90 51		Newsreels
3706 90 51	10	Of an educational, scientific or cultural nature ⁽¹⁾
		Other with a width of:
3706 90 91		Less than 10 mm
3706 90 91	10	Of an educational, scientific or cultural nature ⁽¹⁾
3706 90 99		10 mm or more
3706 90 99	10	Of an educational, scientific or cultural nature ⁽¹⁾
4911		Other printed matter, including printed pictures and photographs:
		Other:
4911 99 00		Other:
4911 99 00	50	Microcards and other information storage media required in computerized information and documentation services of an educational, scientific or cultural nature ⁽¹⁾
4911 99 00	60	Wall charts designed solely for demonstration and education ⁽¹⁾
8524		Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:
8524 10 00		Gramophone records
8524 10 00	10	Of an educational, scientific or cultural nature ⁽¹⁾

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

		Discs for laser reading systems
8524 31 00		For reproducing phenomena other than sound or image
8524 31 00	10	Of an educational, scientific or cultural nature ⁽¹⁾
8524 32 00		For reproducing sound only
8524 32 00	10	Of an educational, scientific or cultural nature ⁽¹⁾
8524 39 00		Other
8524 39 00	10	Of an educational, scientific or cultural nature ⁽¹⁾
8524 40		Magnetic tapes for reproducing phenomena other than sound or image:
8524 40 10	10	Of an educational, scientific or cultural nature ⁽¹⁾
8524 40 91	10	
8524 40 99	10	
		Other magnetic tapes:
8524 51 00		Of a width not exceeding 4 mm
8524 51 00	10	Of an educational, scientific or cultural nature ⁽¹⁾
8524 52 00		Of a width exceeding 4 mm but not exceeding 6.5 mm
8524 52 00	10	Of an educational, scientific or cultural nature ⁽¹⁾
8524 53 00		Of a width exceeding 6.5 mm
8524 53 00	10	Of an educational, scientific or cultural nature ⁽¹⁾
8524 60 00		Cards incorporating a magnetic stripe
8524 60 00	10	Of an educational, scientific or cultural nature ⁽¹⁾

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

		Other:
8524 91		For reproducing phenomena other than sound or image
8524 91 10		Bearing data or instructions of a kind used in automatic data-processing machines
8524 91 10	10	Of an educational, scientific or cultural nature ⁽¹⁾
8524 91 90		Other
8524 91 90	10	Of an educational, scientific or cultural nature ⁽¹⁾
8524 99 00		Other
8524 99 00	10	Of an educational, scientific or cultural nature ⁽¹⁾
9023		Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses:
9023 00 10		Of a type used for teaching physics, chemistry or technical subjects
9023 00 10	10	Patterns, models and wall charts of an educational, scientific or cultural nature, designed solely for demonstration and education ⁽¹⁾
9023 00 10	20	Mock-ups or visualizations of abstract concepts such as molecular structures or mathematical formulae ⁽¹⁾
9023 00 80		Other
9023 00 80	10	Patterns, models and wall charts of an educational, scientific or cultural nature, designed solely for demonstration and education ⁽¹⁾
9023 00 80	20	Mock-ups or visualizations of abstract concepts such as molecular structures or mathematical formulae ⁽¹⁾

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

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