

COMMISSION OF THE EUROPEAN COMMUNITIES

COM(74) 2084 final

Brussels, 17 December 1974

Proposal for a

COUNCIL REGULATION

providing for exemption from duties and charges
on importation in respect of goods sent by a private
person from a third country in small consignments
of a non-commercial nature to another private person
living in the customs territory of the Community

(submitted to the Council by the Commission)

Explanatory Memorandum

On several occasions the attention of the Commission has been drawn to the lack of provisions allowing relief from customs duties and other charges at importation (agricultural levies, etc....) on goods in small consignments of a non-commercial character sent by private persons to other private persons living in the customs territory of the Community.

Such measures currently exist in each of the Member States, but the wide differences between them, such as the amount of relief, with some being double that of others, make them totally incompatible with the single common treatment which Community nationals have the right to enjoy by virtue of the existence of the customs union and the common agricultural policy.

Devised in the interests of personal and family relationships among nationals of the Community, the provisions of this proposal for a Regulation are based on the most liberal of the measures currently in force in the different Member States. However, in order to avoid abuse, relief from duty (for which 25 U.A. has been laid down) could only be granted to the extent that certain highly taxed goods (such as tobacco products, alcoholic beverages, coffee, tea, perfume, and toilet waters) included in any one consignment did not exceed the prescribed limits.

Further, a proposal for a Directive based on Article 99 of the EEC Treaty, has been submitted for the approval of the Council, with a view to establishing, within the same conditions, relief from fiscal duties on goods which are sent as such small consignments.

.../...

In view of the fact that provisions for relief from duty are already applied by Member States in this respect, the effect on receipts in the Community budget made by the provisions proposed by the Commission, will undoubtedly be minimal. Nevertheless, this effect cannot be evaluated with any accuracy because of the absence of national statistics in sufficient detail with regard to importations of small consignments of a non-commercial character.

This proposal, based as it is on Articles 28, 43 and 235 of the EEC Treaty, requires the Opinion of the European Parliament. In view of its purpose, it seems moreover desirable that the Opinion of the Economic and Social Committee should also be sought.

Proposal for a
COUNCIL REGULATION

providing for exemption from duties and charges on importation in respect of goods sent by a private person from a third country in small consignments of a non-commercial nature to another private person living in the customs territory of the Community

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Articles 28, 43 and 235 thereof ;

Having regard to the proposal from the Commission ;

Having regard to the Opinion of the European Parliament ;

Having regard to the Opinion of the Economic and Social Committee ;

Whereas Section II B of the Preliminary Provisions of the Common Customs Tariff makes provision for a flat rate of 10% ad valorem duty on goods sent in small consignments to private persons, provided that such importations are not of a commercial nature; whereas Council Regulation (EEC) No 3539/73⁽¹⁾ of 18 December 1973 on the rate of import charges collected on small non-commercial consignments of agricultural products and goods coming under Regulation (EEC) No 1059/69 provides that this flat rate shall be charged in place of the import charges laid down within the framework of the common agricultural policy and of those provided for in relation to goods to which Regulation (EEC) No 1059/69 applies ;

.../...

(1) O.J. No L 361 of 29.12.1973, p. 8.

Whereas, in the absence of any arrangement for relief from duty adopted pursuant to the provisions of the Treaty, this customs duty of a flat rate of 10% ad valorem is applicable to the importation of all small consignments which satisfy the conditions of Section II B (2) of the Preliminary Provisions of the Common Customs Tariff, whatever may be the capacity of the sender and even where the value is minimal; whereas under paragraph 3 of the same Section II B and under Article 1 (3) of Regulation (EEC) No 3539/73 the recipient of the consignment has the option of requesting that in place of the said flat rate of customs duty all the goods making up the consignment be subjected to the customs duties or other import charges which are appropriate to them ;

Whereas the personal relationships which exist between private persons resident in third countries and those resident in the Community may on certain occasions lead to there being sent from one to the other small consignments of an essentially personal nature and having a very low value ;

Whereas it is in no way essential to the economy of the Community that goods in small consignments be subjected either to customs duty at a flat rate of 10% ad valorem or to the relevant rate of customs duty, charge having equivalent effect, agricultural levy or other import charge imposed under the common agricultural policy or under the special arrangements applicable by virtue of Article 235 of the Treaty to certain goods resulting from the processing of agricultural products ;

.../...

Whereas the total value of small consignments of a non-commercial nature which are eligible to benefit under the relief may not however exceed 25 units of account; whereas in order to avoid abuse of the arrangement it is moreover necessary to exclude from the relief those consignments whose total value does not exceed this amount but in which are included certain highly taxed goods in quantities exceeding certain limits :

HAS ADOPTED THIS REGULATION :

Article 1

1. Goods sent from a third country in small consignments of a non-commercial nature by a private person to another private person living in the customs territory of the Community shall be admitted free of customs duties or charges having equivalent effect and of agricultural levies or other import charges imposed under the common agricultural policy or under the special arrangements applicable by virtue of Article 235 of the Treaty to certain goods resulting from the processing of agricultural products.

2. For the purposes of paragraph 1, "small consignments of a non-commercial nature" means consignments of goods which :

- are not intended for any commercial purpose and are of a nature and quantity such as to show that they are intended solely for the personal or family use by the consignee;
- are sent free of payment of any kind by the consignee; and
- have a total value not exceeding 25 units of account.

.../...

Article 2

1. Article 1 shall, in respect of the goods listed below, apply subject to the following quantitative limits :

a) tobacco products :

- 50 cigarettes
- or 25 cigarillos (cigars of a maximum weight of 3 grammes each)
- or 10 cigars
- or 50 grammes of pipe tobacco

b) alcoholic beverages :

- distilled beverages and spirits, of an alcoholic strength exceeding 22°

1 standard bottle (not exceeding 1 litre)

or

- distilled beverages and spirits and aperitifs with a wine or alcohol base, of an alcoholic strength not exceeding 22°; sparkling wines and liqueur wines

1 standard bottle (not exceeding 1 litre)

or

- still wines

2 litres

c) perfumes

60 grammes or 2 ounces

or

- toilet waters

$\frac{1}{4}$ litre or 8 ounces.

d) coffee

500 grammes

- or coffee extracts and essences

200 grammes

e) tea

100 grammes

- or tea extracts and essences

40 grammes

.../...

2. Where goods of the kinds mentioned in paragraph 1 are sent in a consignment in quantities in excess of the relative prescribed limits, then the whole of such a consignment shall be considered as being excluded from the relief.

Article 3

This Regulation shall enter into force on

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels,

For the Council,

President,