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COUNCIL DIRECTIVE

of 4 March 1969

on the harmonisation of provisions laid down by law, regulation or administrative action for deferred payment of customs duties, charges having equivalent effect and agricultural levies

(69/76/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 100 thereof;

Having regard to the proposal from the Commission;

Having regard to the Opinion of the European Parliament[1];

Having regard to the Opinion of the Economic and Social Committee[2];

Whereas the Community is based upon a customs union;

Whereas the establishment of the customs union is governed in the main by Chapter I of Title I of Part Two of the Treaty; whereas that Chapter contains a series of specific provisions dealing, in particular, with the elimination of customs duties between Member States, the establishment and progressive introduction of a Common Customs Tariff and the autonomous alteration or suspension of the duties therein; whereas, while Article 27 provides that Member States shall, before the end of the first stage and in so far as may be necessary, take steps to approximate their provisions laid down by law, regulation or administrative action in respect of customs matters, that Article does not empower the institutions of the Community to issue binding provisions in that field; whereas however, a thorough examination undertaken jointly with Member States has shown the need in certain fields for decision, by binding acts of the Community, upon measures essential for the introduction of customs legislation which will ensure uniform application of the Common Customs Tariff;

Whereas in all Member States there are provisions laid down by law, regulation or administrative action for deferred payment of customs duties, charges having equivalent effect or agricultural levies due in respect of goods which are subject of a customs declaration entailing a liability to make payment thereof;

Whereas certain differences contained in those provisions could lead to deflection of trade and of customs receipts if persisting after the customs union has been fully achieved;

Whereas such provisions directly affect the establishment and operation of the common market;

Whereas provision should be made for payment of the amount due to the Customs to be deferred; whereas a convenient solution, applicable in all Member States, would be a standard time limit for payment of an average of thirty days;

Whereas it is expedient to provide that further payment facilities may be accorded only upon the same terms as are applied in like circumstances on the money or capital market in the State concerned;

HAS ADOPTED THIS DIRECTIVE:

Article 1

This Directive shall apply only to goods which are the subject of a customs declaration entailing a liability to pay customs duties, charges having equivalent effect or agricultural levies.

Article 2

The person liable to make payment shall at his request be granted, free of interest, subject to the

[1] OJ No C 55, 5.6.1968, p. 34.
[2] OJ No C 58, 13.6.1968, p. 7.

giving of an appropriate security and in accordance with the provisions laid down by national law, regulation or administrative action, deferment of payment of customs duties, of charges having equivalent effect and of agricultural levies due in respect of the goods referred to in Article 1. Deferment of payment may involve such person in certain expenses.

Subject to Articles 3, 4 and 5, the time limit for payment shall be fixed at thirty days and shall be calculated from the date on which the amounts due are entered in the accounts of the authority responsible for collection thereof, such date being not more than dwo days after the day on which removal of the goods was authorised.

Subject to the same reservation as that contained in the second paragraph, where, in a Member State, the time limit for payment applicable as at 1 July 1967 was shorter or longer than thirty days, that Member State shall be allowed until 31 December 1970 to bring that time limit into line with the prescribed time limit of thirty days; from 1 October 1969, however, the time limit shall not exceed forty-five days.

Article 3

1. Where import transactions effected during any particular period are dealt with together so as to give rise to only one entry in the accounts at the end of that period by the authority responsible for collecting payment, the time limit for payment referred to in Article 2 shall be reduced by a number of days equal to one-half of the number of days in that period.

2. Where the number of days in the period referred to in paragraph 1 is an uneven number, the number of days to be deducted shall be equal to one-half of the even number immediately below that uneven number.

3. The period referred to in paragraph 1 shall not extend beyond the time limit for payment referred to in Article 2.

Article 4

1. Where the payment facilities referred to in Article 2 are granted globally in respect of a number of customs declarations for which entries have been made in the accounts during any given period, the time limit for payment referred to in Article 2 shall be calculated with effect from the end of that period and shall be reduced by a number of days equal to one-half of the number of days in that period.

2. Where the number of days in the period referred to in paragraph 1 is an uneven number, the number of days to be deducted shall be equal to one-half of the even number immediately below that uneven number.

3. The period referred to in paragraph 1 shall not extend beyond the time limit for payment referred to in Article 2.

Article 5

If the date for payment, determined in accordance with Articles 2, 3 or 4, falls on a non-working day, the time limit for payment shall be extended until the first working day following that date.

Article 6

Where a Member State grants further payment facilities in addition to the deferment of payment referred to in Articles 1 to 5, the expenses borne by the person liable to make payment, and in particular any interest, must be calculated in such a way that the amounts are equivalent to those which would be charged for this purpose on the money market or financial market in the State concerned.

Article 7

The Member States shall bring into force not later than 1 October 1969 the measures required to comply with this Directive.

Article 8

Each Member State shall inform the Commission of the provisions it is making in implementation of this Directive.

The Commission shall communicate the information to the other Member States.

Article 9

This Directive is addressed to the Member States.

Done at Brussels, 4 March 1969.

For the Council

The President

G. THORN