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REGULATION (EEC) No 1150/70 OF THE COMMISSION

of 18 June 1970

on the place of introduction within the meaning of Article 6 (2) of Council Regulation (EEC) No 803/68 on the valuation of goods for Customs purposes

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community;

Having regard to Council Regulation (EEC) No 803/68[1] of 27 June 1968 on the valuation of goods for customs purposes, and in particular Articles 6 (2) and 17 thereof;

Whereas Regulation (EEC) No 803/68 specifies the place of introduction to be taken into consideration in determining value for customs purposes;

Whereas Article 6 (2) of that Regulation provides that, in respect of goods introduced into the territory of one Member State and then carried through the territory of a third country to a destination in another Member State, the place of introduction into the Community shall be determined in accordance with the procedure laid down in Article 17;

Whereas, in determining the value for customs purposes of goods which are introduced into the customs territory of the Community and then carried to a destination in that territory through Austrian or Swiss territory, it seems appropriate to treat the first place of entry into the Community as the place of introduction having regard to the fact that the most usual route to the destination may be across Austrian or Swiss territory and that, if so, there should be no interference with the importer's choice of place of customs clearance; whereas this rule is to apply only where direct carriage is concerned, allowing nevertheless that on Austrian or Swiss territory the goods may be transhipped or temporarily immobilised for reasons arising solely out of the transport of the goods;

Whereas if those conditions are not satisfied the frontier of the customs territory of the Community which was last crossed should be treated as the last place of introduction;

Whereas it is important to ensure uniform application of the relevant provisions of Regulation (EEC) No 803/68 and to this end to adopt the necessary implementing provisions;

Whereas the provisions of this Regulation are in accordance with the Opinion of the Customs Valuation Committee;

HAS ADOPTED THIS REGULATION:

Article 1

The value for customs purposes of goods introduced into the territory of one Member State and then carried to a destination in another Member State through Austrian or Swiss territory shall be ascertained by reference to the first place of introduction into the Community, upon condition that the goods are carried direct through Austrian or Swiss territory by one of the usual routes to the destination across either of those territories.

This provision shall also apply where the goods have been transhipped or temporarily immobilised on Austrian or Swiss territory for reasons arising solely out of transport.

[1] OJ No L 148, 28.6.1968, p. 6.

Article 2

Where the conditions contained in Article 1 are not satisfied, the value for customs purposes shall be determined by reference to the last place of introduction into the Community.

Article 3

This Regulation shall enter into force on 1 July 1970.

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

Done at Brussels, 18 June 1970.

For the Commission

The President

Jean REY