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REGULATION (EEC) No 2744/72 OF THE COUNCIL

of 19 December 1972

amending Council Regulation (EEC) No 1496/68 of 27 September 1968 on the definition of the customs territory of the Community

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty concerning the Accession of new Member States to the European Economic Community and the European Atomic Energy Community,[1] signed at Brussels on 22 January 1972, and in particular Article 62 (1) of the Act annexed thereto;

Having regard to the proposal from the Commission;

Whereas the customs territory of the Community comprises, in principle, the whole of the territories of the Member States;

Whereas the provisions concerning customs territory are determinant particularly as regards the transport costs to be included in the customs value of goods to be taken into consideration by the buyer and the incorporation of the value of the right of use of a trade mark and the quantity to be taken into consideration;

Whereas during the transitional period laid down by the Act concerning the Conditions of Accession and the Adjustments to the Treaties,[2] certain customs duties will still be levied on trade within the Community;

Whereas in this respect, Article 46 of the Act of Accession provides that for the purpose of establishing the customs value of goods in respect of that trade, the customs territory to be taken into consideration shall be that defined by the provisions existing in the Community and in the new Member States on 31 December 1972;

Whereas the use of the enlarged customs territory from 1 January 1973 in determining the customs value of goods in trade with third countries will not reflect the development of the customs union of the enlarged Community at that date;

Whereas the use of the customs territory of the enlarged Community in establishing the customs value of goods with third countries, in particular as regards the inclusion of transport costs in the customs value of goods would result in a discrimination between trade within the Community and trade with third countries; whereas such discrimination would conflict with the objective of Article 33 of the Act of Accession as regards the maintenance of Community preference;

Whereas it is therefore necessary to continue, for a limited period, when determining the customs value of goods in trade with third countries, to use the customs territory as defined by the provisions existing in the Community and the new Member States on 31 December 1972;

Whereas it seems necessary to restrict the application of these provisions until 31 December 1973, since pursuant to Article 32 of the Act of Accession, customs duties on imports in trade within the Community will be reduced by 40% with effect from 1 January 1974, and pursuant to Article 39 of the Act, the customs tariff shall be applied in full for a large number of products although the duties applicable to other products will be levied with a reduction of 40% on the basic duties;

HAS ADOPTED THIS REGULATION:

Article 1

The following Article 5 is inserted after Article 4 of Regulation (EEC) No 1496/68:

'*Article 5*

Until 31 December 1973, the customs territory to be taken into consideration in

[1] OJ No L 73, 27.3.1972, p. 5.
[2] OJ No L 73, 27.3.1972, p. 14.

determining the customs value of goods imported from third countries shall be that defined by the provisions existing in the Community and in the new Member States on 31 December 1972.'

Article 2

This Regulation shall enter into force immediately upon accession.

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

Done at Brussels, 19 December 1972.

For the Council

The President

T. WESTERTERP