REGULATION (EEC) No 3301/74 OF THE COUNCIL

of 19 December 1974

on the duty-free importation of goods in small consignments of a non-commercial character within the Community

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Articles 43 and 235 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 Article 32 (2) (c) of the Act of Accession (3) provides that duty-free entry shall, from the date of accession, apply to imports which benefit from the provisions relating to tax exemption applicable to persons travelling from one Member State to another; whereas the purpose of this provision is to facilitate personal contacts within the enlarged Community;

Whereas the exchange of small consignments of goods is a factor in cementing relationships between private persons residing in different Member States, just as is the movement of the persons themselves; whereas, because of this similarity between the situations, Council Directive No 74/651/EEC (4) of 19 December 1974 on the tax reliefs to be allowed on the importation of goods in small consignments of a non-commercial character within the Community, provides that small consignments of goods sent by a private person in one Member State to a private person in another Member State shall be relieved from turnover taxes and excise duties;

Whereas, for the same reason, relief from customs duties and charges having equivalent effect should be introduced for small consignments of goods sent between the Community as originally constituted and the new Member States or between the new Member States themselves by analogy with the arrangements for exemption provided for under Article 32 (2) (c) of the Act of Accession; whereas to this end Article 235 of the Treaty should be invoked;

Whereas relief should, where appropriate, also be allowed on amounts chargeable on exchanges between Member States under the common agricultural policy and in respect of those prescribed for goods covered by Council Regulation (EEC) No 1059/69 (5) of 28 May 1969, laying down the trade arrangements applicable to certain goods resulting from the processing of agricultural products, as last amended by Regulation (EEC) No 1491/73 (6),

HAS ADOPTED THIS REGULATION:

Article 1

1. Goods meeting the requirements of Articles 9 and 10 of the Treaty which are sent in small consignments of a non-commercial character between the Community as originally constituted and the new Member States or between the new Member States themselves by any private person, wherever may be his permanent or usual residence or his principal place of business, to another private person, shall be relieved from customs duties and charges having equivalent effect, provided they benefit from tax relief pursuant from Council Directive No 74/651/EEC.

2. In exchanges between Member States, relief shall be allowed, under the same conditions, in respect of amounts chargeable under the common agricultural policy and amounts prescribed for goods covered by Regulation (EEC) No 1059/69.

Article 2

This Regulation shall enter into force on 1 April 1975.

(1) OJ No C 19, 12. 4. 1973, p. 40.
(2) OJ No C 69, 28. 8. 1973, p. 1.
(3) OJ No L 73, 27. 3. 1972, p. 14.
(4) See page 57 of this Official Journal.
(5) OJ No L 141, 12. 6. 1969, p. 1.
(6) OJ No L 151, 7. 6. 1973, p. 1.

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

Done at Brussels, 19 December 1974.

For the Council

The President

J. P. FOURCADE