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(Acts whose publication is obligatory)

REGULATION (EEC) No 1028/75 OF THE COUNCIL
of 14 April 1975
amending Regulation (EEC) No 803/68 on the valuation of goods for customs purposes

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 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 8 (4) of Council Regulation (EEC) No 803/68 (3) of 27 June 1968 on the valuation of goods for customs purposes, as last amended by Regulation (EEC) No 338/75 (4), provides that where goods from third countries are introduced into the customs territory of the Community through German territories where the basic law for the Federal Republic of Germany does not apply but which come under German internal trade regulations, delivery costs for such transit shall not be included in the value for customs purposes of the goods ;

Whereas, under paragraph 1 of the Protocol on German internal trade and connected problems, annexed to the Treaty, the application of this Treaty requires no change in the treatment currently accorded to trade between the Federal Republic of Germany and the German Democratic Republic, this trade being a part of German internal trade ; whereas, however, the introduction of goods from third countries into the customs territory of the Community through the territory of the German Democratic Republic does not come under German internal trade ;

Whereas, therefore, the continued enforcement of Article 8 (4) of Regulation (EEC) No 803/68 cannot be justified by the need to ensure uniform determination of the value of imported goods for customs purposes, irrespective of the Member State where this value is determined ; whereas, on the contrary, such continued enforcement would be liable to give rise to discrimination between goods from third countries, depending on the routes by which they enter the Community ;

Whereas the deletion of Article 8 (4) of the aforementioned Regulation requires that Article 6 (2) of that Regulation be amended,

HAS ADOPTED THIS REGULATION :

Article 1

Article 8 (4) of Regulation (EEC) No 803/68 is hereby deleted.

Article 2

Article 6 (2) of Regulation (EEC) No 803/68 shall be replaced by the following :

'2. For goods introduced into the customs territory of the Community and then carried to a destination in another part of that territory through the territory of a third country, or by sea after passing through a part of the customs territory of the Community, the place of introduction into the Community to be taken into consideration shall, subject to paragraph 3, be determined in accordance with the procedure laid down in Article 17.'

Article 3

This Regulation shall enter into force on 1 July 1975.

(1) OJ No C 140, 13. 11. 1974, p. 67.
(2) OJ No C 16, 23. 1. 1975, p. 24.
(3) OJ No L 148, 28. 6. 1968, p. 6.
(4) OJ No L 39, 13. 2. 1975, p. 5.

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

Done at Luxembourg, 14 April 1975.

For the Council

The President

G. FITZGERALD