REGULATION (EEC) No 1490/75 OF THE COMMISSION

of 11 June 1975

amending Regulation (EEC) No 1150/70 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) on the valuation of goods for customs purposes, as last amended by Regulation (EEC) No 1028/75 (2) of 14 April 1975, and in particular Article 6 (2) 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 the said Regulation in its new version provides that, 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 be determined in accordance with the procedure laid down in Article 17 ;

Whereas Commission Regulation (EEC) No 1150/70 (3) provides that 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 and Swiss territory by one of the usual routes to the destination across either of those territories, whether or not they have been transhipped or temporarily immobilized on Austrian or Swiss territory for reasons arising solely out of the transport of the goods ;

Whereas Council Regulation (EEC) No 1028/75 amending Council Regulation (EEC) No 803/68 provides that Article 8 (4) of Regulation (EEC) No 803/68 shall be deleted, and whereas as a consequence when goods from third countries are introduced into the customs territory of the Community and then carried to a destination therein through the territory of the German Democratic Republic the costs of transport through that territory have to be included in the value for customs purposes of the said goods ;

Whereas it is, however, appropriate that provisions similar to those laid down in Regulation (EEC) No 1150/70 should apply in circumstances where goods are introduced into the customs territory of the Community and then carried to a destination in another part of that territory through the territory of the German Democratic Republic ;

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

HAS ADOPTED THIS REGULATION :

Article 1

Article 1 of Commission Regulation (EEC) No 1150/70 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 is replaced by the following :

'*Article 1*

The value for customs purposes of goods introduced into the customs territory of the Community and then carried to a destination in another part of that territory through the territories of Austria, Switzerland or the German Democratic Republic shall be ascertained by reference to the first place of introduction into the customs territory of the Community, upon condition that the goods are carried direct through the territories of Austria, Switzerland or the German Democratic Republic by one of the usual routes to the destination across any of those territories.

This provision shall also apply where for reasons arising solely out of their transport the goods have been transhipped or temporarily immobilized in the territories of Austria, Switzerland or the German Democratic Republic'.

Article 2

This Regulation shall enter into force on 1 July 1975.

(1) OJ No L 148, 28. 6. 1968, p. 6.
(2) OJ No L 102, 22. 4. 1975, p. 1.
(3) OJ No L 134, 19. 6. 1970, p. 33.

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

Done at Brussels, 11 June 1975.

For the Commission

The President

François-Xavier ORTOLI