COMMISSION REGULATION (EEC) No 2741/78
of 24 November 1978
on postal charges to be taken into consideration when determining the value for customs purposes of goods sent by post

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 of 27 June 1968 on the valuation of goods for customs purposes (1), as last amended by Regulation (EEC) No 1735/75 (2), and in particular Article 8 (1) thereof,

Whereas the first subparagraph of Article 8 (1) of Regulation (EEC) No 803/68 stipulates that, where goods are carried by the same means of transport to a point beyond the place of introduction into the customs territory of the Community, transport costs shall be assessed in proportion to the distance covered outside and inside the customs territory of the Community; whereas, however, the second subparagraph of that Article states that the above provisions shall not apply to goods sent by post, and that in view of the special nature of the charges for international postal services, special provisions may be adopted for such goods in accordance with the procedure laid down in Article 17;

Whereas uniform provisions should be fixed for such goods throughout the customs territory of the Community;

Whereas the sending of goods by post includes letter post and parcel post;

Whereas in most cases the postal charges for goods sent to the place of destination inside the customs territory of the Community differ scarcely or not at all from those for delivery of the goods to the place of introduction into the customs territory of the Community; whereas postal charges are usually prepaid by the supplier of the goods and hence included in his price;

Whereas postal charges relating to that part of a distance covered which is within the customs territory of the Community can, in any case, seldom be calculated and have only a minimal incidence on the total amount of customs duties chargeable; whereas, moreover, the controls that would have to be carried out if the said postal charges were to be deducted would be such as to jeopardize the simplicity and speed of present customs clearance procedures;

Whereas, in view of these needs, the principle should be adopted that all postal charges levied up to the place of destination in respect of goods sent by post are to be included in the value for customs purposes of such goods, with the exception of any supplementary postal charge levied in the country of importation; whereas any adjustment associated with these charges to the value declared for the purpose of determining the value of consignments of a non-commercial nature should, however, be avoided, irrespective of the maximum value fixed in Part I, 'Preliminary provisions', Section II (B) (2), of the Common Customs Tariff;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Customs Valuation Committee,

HAS ADOPTED THIS REGULATION:

Article 1

1. All postal charges levied up to the place of destination in respect of goods sent by post shall be included in the value for customs purposes of these goods, with the exception of any supplementary postal charge levied in the country of importation.

2. No adjustment to the declared value shall, however, be made in respect of such charges in determining the value of consignments of a non-commercial nature.

Article 2

This Regulation shall enter into force on 1 January 1979.

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

Done at Brussels, 24 November 1978.

For the Commission
Étienne DAVIGNON
Member of the Commission

(1) OJ No L 148, 28. 6. 1968, p. 6.
(2) OJ No L 183, 14. 7. 1975, p. 1.