COMMISSION REGULATION (EEC) No 2931/78

of 13 December 1978

concerning the quantity to be taken into account for determining the value for customs purposes of goods imported in split consignments

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 4 (2) thereof,

Whereas Article 4 (1) of Regulation (EEC) No 803/68 provides that the normal price shall be determined on the assumption that the sale is a sale of the quantity to be valued ; whereas, however, by virtue of paragraph 2 of that Article, exceptions to the provisions of paragraph 1 may be determined in accordance with the procedure laid down in Article 17 of the said Regulation in respect of goods which are imported in split consignments ;

Whereas it is normal practice in certain branches of trade to conclude, in the context of a general agreement, one or a number of contracts for the quantities to be imported in split consignments ;

Whereas the quantity may have an influence on the price ;

Whereas in the case of split consignments it would be unjustified to assume that the actual sale relates solely to the quantity of goods delivered in each consignment ;

Whereas, furthermore, Commission Regulation (EEC) No 1581/74 of 24 June 1974 (3) lays down the conditions for the price reductions to be taken into account when determining the value of goods for customs purposes ; whereas quantity discounts which are not retrospective may be taken into account in determining the value of goods for customs purposes ; whereas, consequently, when such discounts relate to goods imported in split consignments they should be accorded similar treatment provided that the price reductions have been granted under the same contract or under a general agreement and the total quantity to which the aforesaid reductions relate — whether shown in the invoice or not — has been or is to be declared for home use in the customs territory of the Community ;

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

When goods are imported in split consignments either under the same contract or under a number of contracts concluded in the context of a general agreement, the provisions of the contract or general agreement which refer to a quantity larger than the quantity actually imported in one of the split consignments shall, subject to the provisions of Regulation (EEC) No 1581/74, be taken into consideration for the determination of the value for customs purposes of each consignment provided that the larger quantity has been or is to be declared for home use within the customs territory of the Community.

Article 2

This Regulation shall enter into force on 1 April 1979.

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

Done at Brussels, 13 December 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.
(3) OJ No L 168, 25. 6. 1974, p. 15.