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(Acts whose publication is obligatory)

COUNCIL REGULATION (EEC) No 3060/78

of 19 December 1978

providing exemption from import duties for goods in small consignments of a non-commercial character from third countries

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Articles 28, 43 and 235 thereof,

Having regard to the proposal from the Commission (1),

Having regard to the opinion of the European Parliament (2),

Having regard to the opinion of the Economic and Social Committee (3),

Whereas Section II (B) of the preliminary provisions of the Common Customs Tariff provides that customs duty shall be charged at a flat rate of 10 % *ad valorem* on goods sent in small consignments to private persons, provided that such importations are not of a commercial nature ; whereas Council Regulation (EEC) No 3539/73 of 18 December 1973 on the rate of import charges collected on small non-commercial consignments of agricultural products and goods coming under Regulation (EEC) No 1059/69 (4) provides that this flat-rate duty shall be charged in place of all the import charges provided for under the common agricultural policy and in place of those provided for in respect of goods to which Regulation (EEC) No 1059/69 applies ;

Whereas, in the absence of any arrangements for relief from duty adopted pursuant to the Treaty, this customs duty of a flat rate of 10 % *ad valorem* is applicable to the importation of all small consignments which satisfy the conditions of Section II (B) (2) of the preliminary provisions of the Common Customs Tariff, whatever the status of the sender and even where the value is minimal ; whereas under paragraph 4 of the same Section II (B) and under Article 1 (3) of Regulation (EEC) No 3539/73 the addressee of the consignment has the option only of requesting that, before the said flat rate is applied to them, all the goods making up the consignment be subject to the import duties appropriate to them ;

Whereas the personal relationships which exist between private persons resident in third countries and those resident in the Community may on certain occasions lead to there being sent from one to the other small consignments of an essentially personal nature and having a very low value ;

Whereas it is in no way essential to the economy of the Community that goods in small consignments be subjected either to customs duty at a flat rate of 10 % *ad valorem* or to the relevant rate of the import duties ;

Whereas the total value of small consignments of a non-commercial nature which are eligible for exemption may nonetheless not exceed 30 European units of account ; whereas in order to avoid abuse of the arrangement it is necessary to exclude from exemption certain highly taxed goods where such goods are contained in a consignment in a quantity exceeding certain limits,

HAS ADOPTED THIS REGULATION :

Article 1

1. Goods in small consignments of a non-commercial character sent from a third country by private persons to other private persons in the customs territory of the Community shall be admitted free of import duties under the terms of this Regulation.

(1) OJ No C 24, 1. 2. 1975, p. 11.
(2) OJ No C 261, 6. 11. 1978, p. 46.
(3) Opinion delivered on 19 October 1978 (not yet published in the Official Journal).
(4) OJ No L 361, 29. 12. 1973, p. 8.

2. For the purposes of paragraph 1 :

(a) 'small consignments of a non-commercial character' means consignments which :

— are of an occasional nature,

— contain only goods intended for the personal or family use of the consignees, the nature and quantity of which do not indicate that they are being imported for any commercial purpose,

— contain goods with a total value, including that of products referred to in Article 2, not exceeding 30 European units of account,

— are sent by the sender to the consignee without payment of any kind being required of the latter ;

(b) 'import duties' means customs duties and charges having equivalent effect, agricultural levies and other import charges under the common agricultural policy or under the special arrangements applicable by virtue of Article 235 of the Treaty to certain goods resulting from the processing of agricultural products.

Article 2

The exemption referred to in Article 1 shall apply to the goods listed below subject to the quantitative limits laid down for each :

(a) *tobacco products*

50 cigarettes,

or 25 cigarillos (cigars of a maximum weight of three grams each),

or 10 cigars,

or 50 grams of pipe tobacco ;

(b) *alcoholic beverages*

— distilled beverages and spirits, of an alcoholic strength exceeding 22° : one standard bottle (not exceeding one litre),

or

— distilled beverages and spirits and aperitifs with a wine or alcohol base, of an alcoholic strength not exceeding 22° ; sparkling wines and liqueur wines : one standard bottle (not exceeding one litre),

or

— still wines : two litres ;

(c) *perfumes :* 50 grams,

or

toilet waters : 0·25 litre or eight ounces.

Article 3

Goods listed in Article 2 contained in a small consignment of a non-commercial character in quantities exceeding those laid down in the said Article shall be excluded in their entirety from exemption, without prejudice to the application of Section II (B) of the preliminary provisions of the Common Customs Tariff.

Article 4

1. Member States shall have the option of rounding off the sum arrived at by converting 30 European units of account into national currency.

2. Member States shall have the option of maintaining unchanged the equivalent in national currency of 30 European units of account if, at the time of the annual adjustment provided for in the first subparagraph of Article 2 (2) of Council Regulation (EEC) No 2779/78 of 23 November 1978 on the procedure for applying the European unit of account (EUA) to legal acts adopted in the customs sphere [1], the conversion of this amount results, before the rounding off provided for in paragraph 1, in a change in the equivalent in national currency of less than 5 %.

Article 5

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, 19 December 1978.

For the Council

The President

H.-D. GENSCHER

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[1] OJ No L 333, 30. 11. 1978, p. 5.