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(Acts whose publication is obligatory)

COMMISSION REGULATION (EEC) No 3177/80

of 5 December 1980

on the place of introduction to be taken into consideration in applying Article 14 (2) of Council Regulation (EEC) No 1224/80 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 1224/80 of 28 May 1980 on the valuation of goods for customs purposes (1), and in particular Article 14 (2) thereof,

Whereas Article 14 (1) of Regulation (EEC) No 1224/80 defines the place of introduction to be taken into consideration in determining the customs value;

Whereas Article 14 (2) of the said Regulation stipulates 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 19 of the said Regulation;

Whereas, in determining the customs value of goods introduced under the aforesaid circumstances, there is justification for taking the first place of entry into the Community as the place of introduction in view of the fact that the most usual route to the place of destination may be through the territories of Austria, Switzerland or the German Democratic Republic or by sea and that, if this is the case, there should be no interference with the importer's choice of place of customs clearance; whereas this rule may however apply only where direct carriage is concerned, it being recognized that the goods may be unloaded, transhipped or temporarily immobilized for reasons relating solely to their transport;

Whereas goods may be carried both through the territory of the third countries mentioned and by sea;

Whereas, when the conditions regarding the place of introduction as defined in this way are not fulfilled, reference should be made to the next place of introduction where the requirements provided for in Article 14 (1), (2) or (3) of Regulation (EEC) No 1224/80 are met;

Whereas this Regulation replaces Regulations (EEC) No 1150/70 (2) and (EEC) No 1025/77 (3);

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. The customs value 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 determined by reference to the first place of introduction into the customs territory of the Community, provided the goods are

(1) OJ No L 134, 31. 5. 1980, p. 1.

(2) OJ No L 134, 19. 6. 1970, p. 33.
(3) OJ No L 124, 18. 5. 1977, p. 5.

carried direct through the territories of Austria, Switzerland or the German Democratic Republic by a usual route across such territory to the place of destination.

2. The customs value of goods introduced into the customs territory of the Community and then carried by sea to a destination in another part of that territory shall be determined by reference to the first place of introduction into the customs territory of the Community, provided the goods are carried direct by a usual route to the place of destination.

Article 2

The provisions of Article 1 shall also apply where the goods have been unloaded, transhipped or temporarily immobilized in the territories of Austria, Switzerland or the German Democratic Republic, for reasons relating solely to their transport.

Article 3

When the conditions laid down in Article 1 are not fulfilled, the customs value shall be determined by reference to the next place of introduction where the requirements provided for in Article 14 of Regulation (EEC) No 1224/80 are met.

Article 4

Regulations (EEC) No 1150/70 and (EEC) No 1025/77 are hereby repealed.

Any reference to them shall be deemed to refer to this Regulation.

Article 5

This Regulation shall enter into force on 1 January 1981.

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

Done at Brussels, 5 December 1980.

For the Commission

Étienne DAVIGNON

Member of the Commission