COMMISSION REGULATION (EEC) No 1580/81

of 12 June 1981

amending Regulation (EEC) No 1495/80 implementing certain provisions of Articles 1, 3 and 8 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], as amended by Regulation (EEC) No 3193/80 [2], and in particular Article 19 (1) (b) thereof,

Whereas it is necessary to ensure uniform application of the provisions of Regulation (EEC) No 1224/80 and to this end to adopt implementing provisions avoiding any divergence of interpretation ;

Whereas Commission Regulation No 1495/80 [3] implements certain provisions of Articles 1, 3 and 8 of Regulation (EEC) No 1224/80 ;

Whereas the valuation rules to be applied in the case of partial loss or of damage before the goods being valued are entered into free circulation should be laid down ;

Whereas the existence of a contract of sale requires *a priori* the use of transaction value, even when the goods being valued have been the subject of successive sales before valuation ;

Whereas when goods are used in a third country between the time of sale and the time of entry into free circulation in the Community, the sale may be considered as not being for export to the customs territory of the Community and accordingly valuation need not be made on the basis of transaction value ;

Whereas the buyer need satisfy no condition other than that of being a party to the contract of sale ;

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

Regulation (EEC) No 1495/80 is amended as follows :

1. the following sentence is added to Article 4 :

'Apportioning the price actually paid or payable shall also apply in the case of the loss of part of a consignment or when the goods being valued have been damaged before entry into free circulation.'

2. Article 6 is replaced by the following :

'For the purposes of Article 3 of Regulation (EEC) No 1224/80 the fact that the goods which are the subject of a sale are declared for free circulation in the Community shall be regarded as adequate indication that they were sold for export to the customs territory of the Community. This indication shall also apply in the case of successive sales before valuation ; in such case each price resulting from these sales may, subject to the provisions of Regulation (EEC) No 1496/80, be taken as a basis for valuation. However, where goods are used in a third country between the time of sale and the time of entry into free circulation the customs value need not be the transaction value.

The buyer need satisfy no condition other than that of being a party to the contract of sale.'

Article 2

This Regulation shall enter into force on the third day following its publication in the *Official Journal of the European Communities.*

(1) OJ No L 134, 31. 5. 1980, p. 1.
(2) OJ No L 333, 11. 12. 1980, p. 1.
(3) OJ No L 154, 21. 6. 1980, p. 14.

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

Done at Brussels, 12 June 1981.

For the Commission

Karl-Heinz NARJES

Member of the Commission