COUNCIL REGULATION (EEC) No 1055/85
of 23 April 1985
amending Regulation (EEC) No 1224/80 on the valuation of goods for customs purposes

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 113 thereof,

Having regard to the proposal from the Commission,

Whereas, by Decision 80/271/EEC (1), the Council approved, on behalf of the Community, the Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade;

Whereas the major provisions of the Agreement were implemented by adoption of Council Regulation (EEC) No 1224/80 of 28 May 1980 on the valuation of goods for customs purposes (2), as last amended by Regulation (EEC) No 320/85 (3);

Whereas Article 18 (1) of the Agreement establishes a Committee on Customs Valuation for the purpose *inter alia* of furthering the objectives of the Agreement and carrying out such other responsibilities as may be assigned to it by the Parties to the Agreement;

Whereas the application of the Agreement brought about certain changes in the customs treatment of carrier media bearing software; whereas experience has shown that such changes do not contribute to the harmonious development of world trade;

Whereas the Parties meeting within the framework of the Committee have decided that it would be consistent with the Agreement for Parties who wish to do so to take account only of the cost or value of the carrier medium itself in determining the customs value of imported carrier media for use in data processing equipment and bearing data or instructions, provided that the cost or value of the data or instructions is distinguished from the cost or value of the carrier medium;

Whereas adoption of the aforementioned practice would contribute to a more harmonious development of world trade and is therefore acceptable to the Community; whereas Regulation (EEC) No 1224/80 should be amended accordingly,

HAS ADOPTED THIS REGULATION:

Article 1

The following Article is inserted in Regulation (EEC) No 1224/80:

'*Article 8a*

1. Notwithstanding Articles 2 to 8, in determining the customs value of imported carrier media for use in data processing equipment and bearing data or instructions, only the cost or value of the carrier medium itself shall be taken into account. The customs value of imported carrier media bearing data or instructions shall not, therefore, include the cost or value of the data or instructions, provided that such cost or value is distinguished from the cost or value of the carrier medium in question.

2. For the purposes of this Article:

(a) the expression "carrier medium" shall not be taken to include integrated circuits, semiconductors and similar devices or articles incorporating such circuits or devices;

(b) the expression "data or instructions" shall not be taken to include sound, cinematographic or video recordings.'

Article 2

This Regulation shall enter into force on 1 May 1985.

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

Done at Brussels, 23 April 1985.

For the Council

The President

F. M. PANDOLFI

(1) OJ No L 71, 17. 3. 1980, p. 1.
(2) OJ No L 134, 31. 5. 1980, p. 1.
(3) OJ No L 34, 7. 2. 1985, p. 33.