COMMISSION REGULATION (EEC) No 1414/90

of 28 May 1990

amending Regulation (EEC) No 3177/80 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), as last amended by Regulation (EEC) No 4046/89 (2), 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 Commission Regulation (EEC) No 3177/80 (3), as amended by Regulation (EEC) No 3578/85 (4), provides for special treatment for goods introduced into the customs territory of the Community in the circumstances described in Article 14 (2) of Regulation (EEC) No 1224/80, and in particular for goods then carried to their place of destination through the territories of Austria, Yugoslavia, Switzerland or the German Democratic Republic, in view of the fact that the most usual route to the place of destination may be through those territories;

Whereas in view of the change in the conditions of transport through the territory of Austria which have taken place meanwhile, there is justification for extending that special treatment to goods carried under the same conditions through the territories of Hungary and Czechoslovakia;

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 3177/80 is hereby amended as follows:

1. Article 1 (1) is replaced by the following:

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

2. Article 2 is replaced by the following:

'*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, Hungary, Czechoslovakia, Yugoslavia or the German Democratic Republic, for reasons relating solely to their transport.'

Article 2

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

It shall apply with effect from 1 January 1990.

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

Done at Brussels, 28 May 1990.

For the Commission

Christiane SCRIVENER

Member of the Commission

(1) OJ No L 134, 31. 5. 1980, p. 1.
(2) OJ No L 388, 30. 12. 1989, p. 24.
(3) OJ No L 335, 12. 12. 1980, p. 1.
(4) OJ No L 347, 23. 12. 1985, p. 1.