COMMISSION REGULATION (EEC) No 558/91

of 7 March 1991

amending Regulation (EEC) No 1495/80 implementing certain provisions 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 19 (1) (b) thereof,

Whereas Commission Regulation (EEC) No 1495/80 [3], as last amended by Regulation (EEC) No 220/85 [4], adopted certain implementing provisions for Regulation (EEC) No 1224/80 in order to ensure its uniform application;

Whereas Article 10 of Regulation (EEC) No 1224/80 does not specify the extent of the period which customs authorities may grant to individuals or enterprises for the supply of information and/or documents and, for this reason, the approach of customs authorities in this matter varies significantly from one Member State to another;

Whereas the granting of excessive periods is likely to delay the levying of the customs duties due;

Whereas it is necessary to ensure the uniform application of the abovementioned Article 10 and to adopt to this end implementing provisions which exclude, whenever possible, any divergence of treatment of individuals or firms as well as any unjustified delays in the levying of customs duties;

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

The following Article 11a is hereby inserted in Regulation (EEC) No 1495/80:

'Article 11a

1. In determining the period referred to in Article 10 (1) of Regulation (EEC) No 1224/80, the customs authorities shall take into account the particular nature of information and/or documents to be furnished. Where information or documents are not supplied at the time of acceptance of the declaration, the period to be granted for their communication or production shall correspond, as a general rule, to that provided for in the Community provisions concerning release of goods for free circulation.

2. The customs authorities may, to the extent that it appears indispensable, extend the period fixed above. The total period granted shall take account of the prescribed periods in force.'

Article 2

This Regulation shall enter into force on 1 July 1991.

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

Done at Brussels, 7 March 1991.

For the Commission

Christiane SCRIVENER

Member of the Commission

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[1] OJ No L 134, 31. 5. 1980, p. 1.
[2] OJ No L 388, 30. 12. 1989, p. 24.
[3] OJ No L 154, 21. 6. 1980, p. 14.
[4] OJ No L 25, 30. 1. 1985, p. 7.