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I

(Acts whose publication is obligatory)

**REGULATION (EEC) No 1908/73 OF THE COUNCIL
of 4 July 1973**

on the procedure to facilitate the issue of movement certificates under the provisions governing trade between the European Economic Community and certain countries

THE COMMISSION OF THE EUROPEAN
COMMUNITIES,

HAS ADOPTED THIS REGULATION:

Article 1

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 the provisions governing trade between the European Economic Community and certain countries include measures for the issue by the customs authorities in the Community of movement certificates enabling the goods to which they relate to benefit from a preferential treatment;

Whereas the issue of the said certificates is subject to the condition that the goods to which they relate are considered as 'originating' products within the meaning of the abovementioned provisions;

Whereas goods may qualify as 'originating' products as a result of successive processings in several Member States;

Whereas, therefore, the issue of movement certificates should be facilitated when a request therefor is made in a Member State in respect of goods coming from other Member States and exported in the same state or after processing;

1. With a view to the issue of movement certificates enabling the goods to which they relate to benefit from preferential treatment, the competent customs office of the Member State where the issue of a certificate is requested for goods coming from other Member States and intended for export, from that Member State, in the same state or after processing, shall take into consideration a declaration (see specimen in Annex I) furnished by the supplier in the Member State from which the goods came either on the commercial invoice relating to the goods or on an annex to that invoice.

2. The customs office concerned may however request the exporter to produce an information certificate (see specimen in Annex II) issued in accordance with the provisions of Article 2, either to check that the information given in the declaration referred to in paragraph 1 is correct, or to obtain additional information.

Article 2

The information certificate shall be issued, at the supplier's request, by the competent customs office of the Member State from which the goods were previously dispatched to the Member State in which the issue of the movement certificate has been requested, either for the purposes provided for in

Article 1 (2), or on the supplier's own initiative. This information certificate shall be completed in duplicate. One copy shall be sent to the applicant, who shall forward it either to the exporter or to the customs office of exportation. The second copy shall be kept by the issuing office.

Article 3

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

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

Done at Brussels, 4 July 1973.

For the Council

The President

1b FREDERIKSEN

ANNEX I

I, the undersigned, declare that the goods listed on this invoice were obtained in
.....
(indicate Member State(s))

and (as appropriate):

(a) (*) satisfy the rules on the definition of the concept of 'originating' products governing the following preferential trade:

(b) (*) were produced from the following products:

Description	Country of origin	Value (*)
.....		
.....		
.....		
.....		

and have undergone the following processings:
..... (indicate processings)
in
..... (indicate Member State)

.....
(Place and date)

.....
(Signature)

.....
(*) To be completed as appropriate.

ANNEX II
EUROPEAN COMMUNITIES

1. Supplier ⁽¹⁾		INFORMATION CERTIFICATE to facilitate the issue of a MOVEMENT CERTIFICATE for preferential trade between the EUROPEAN ECONOMIC COMMUNITY and ⁽²⁾ (in block capitals)	
2. Consignee ⁽¹⁾			
3. Processor ⁽¹⁾		4. Member State in which the working or processing has been carried out	
6. Customs office of importation ⁽³⁾		5. For official use	
7. Import document ⁽³⁾ Form No Series Date			
GOODS SENT TO THE MEMBER STATE OF DESTINATION			
8. Marks, numbers, quantity and kind of package		9. Tariff heading number and description of goods	
		10. Quantity ⁽⁴⁾	
		11. Value ⁽⁵⁾	
IMPORTED GOODS USED			
12. Tariff heading number and description		13. Country of origin ⁽⁶⁾	
		14. Quantity ⁽⁴⁾	
		15. Value ⁽³⁾ ⁽⁷⁾	
16. Nature of the working or processing carried out			
17. Remarks			
18. CUSTOMS ENDORSEMENT Declaration certified Document Form No Customs Office Date Official Stamp (Signature)		19. DECLARATION BY THE SUPPLIER I, the undersigned, declare that the information on this certificate is accurate (Place) (date) (Signature)	

REQUEST FOR VERIFICATION

The undersigned Customs official requests verification of the authenticity and accuracy of this information certificate

.....
(Place and date)

Official
Stamp

.....
(Official's signature)

RESULT OF VERIFICATION

Verification carried out by the undersigned Customs official shows that this information certificate:

- (a) was issued by the Customs office indicated and that the information contained therein is accurate (*)
- (b) does not meet the requirements as to authenticity and accuracy (see notes appended) (*)

.....
(Place and date)

Official
Stamp

.....
(Official's signature)

.....
(*) Delete where not applicable.

CROSS REFERENCES

- (1) Name of individual or business and full address.
 - (2) Indicate the country linked to the Community by the Agreement or Convention concerned.
 - (3) Optional information.
 - (4) Kg, hl, cu.m. or other measure.
 - (5) Packaging shall be considered as forming a whole with the goods contained therein. However, this provision shall not apply to packaging which is not of the normal type for the article packed, and which has a lasting utility value of its own, apart from its function as packaging.
 - (6) To be completed if necessary. In this case, if the goods originate in a country linked to the Community by an Agreement or a Convention, attach a photocopy of the relevant movement certificate or postal form, or indicate its reference and serial no.
 - (7) The value must be indicated in accordance with the provisions of the Agreement or Convention to which reference is made.
- _____

II

(Acts whose publication is not obligatory)

COMMISSION

COMMISSION DECISION

of 27 February 1973

authorizing the United Kingdom of Great Britain and Northern Ireland to retain the customs duties of a fiscal nature or the fiscal element of these duties on certain products

(Only the English text is authentic)

(73/199/EEC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty ⁽¹⁾ concerning the Accession of the Kingdom of Denmark, Ireland and the United Kingdom of Great Britain and Northern Ireland to the European Economic Community and the European Atomic Energy Community, and to the Act ⁽²⁾ annexed thereto, hereafter called the 'Act', and in particular Article 38 thereof;

Whereas the United Kingdom of Great Britain and Northern Ireland has asked the Commission for authority to retain until 31 December 1975 the customs duties of a fiscal nature or the fiscal element of these duties on beers, wines, spirits, hydrocarbon oils, matches and mechanical lighters, and until 31 December 1977 on the customs duties of a fiscal nature or the fiscal element of these duties on tobacco;

Whereas under Article 38 (3) of the Act, when the Commission finds that in a new Member State there

is serious difficulty in replacing a customs duty of a fiscal nature or the fiscal element of such a duty, it shall authorize that State, following a request made before 1 February 1973, to retain that duty or that element, provided the State abolishes it by 1 January 1976 at the latest; whereas the Commission shall determine, before 1 March 1973, the amount of the protective element, after consultation with the Member State;

Whereas according to paragraph 4 of Article 38 referred to above, the Commission may authorize the United Kingdom to retain the customs duties of a fiscal nature or the fiscal element of these duties on tobacco for two additional years if, by 1 January 1976, it has not proved possible to convert these duties into internal taxes on manufactured tobacco on a harmonized basis in accordance with Article 99 of the EEC Treaty, either because there are no Community provisions in this field on 1 January 1975 or because the time limit set for the implementation of these Community provisions is later than 1 January 1976;

Whereas the introduction on 1 April 1973 of the Community system of value added tax involves the sectors concerned in special responsibilities, particularly in the field of pricing and administration;

⁽¹⁾ OJ No L 73, 27. 3. 1972, p. 5.

⁽²⁾ OJ No L 73, 27. 3. 1972, p. 14.

Whereas the implementation of the regulations setting up a common marketing organization in certain sectors, particularly for wines, will aggravate the difficulties experienced by the business enterprises concerned as a result of the responsibilities mentioned above;

Whereas the harmonization within the Community of the excise duty structures for certain of the products mentioned above is still being worked out; whereas in these circumstances the United Kingdom makes the point that, if the customs duties of a fiscal nature or the fiscal element of these duties had to be converted in the near future, it could be placed in the position where it was necessary to reshape its system a second time within a fairly short period in order to comply with the obligations arising from Community law; whereas such a conversion in several stages would produce unnecessary difficulties in particular for the trades concerned;

Whereas, so far as tobacco is concerned, it is pointed out that the Council Directive of 19 December 1972 about charges other than turnover taxes applying to the consumption of manufactured tobacco provides that the Member States are bound to bring into force the provisions in their law, regulations and administrative action which are necessary to comply with it by 1 July 1973 at the latest; whereas nevertheless, the same Directive makes provision for the United Kingdom to defer the entry into force of the said provisions until 31 December 1977 at the latest;

Whereas on the basis of the factors mentioned above it is reasonable to find that for the products in question there would be serious difficulty in the United Kingdom in replacing the customs duties of a fiscal nature or the fiscal element of these duties by internal taxes; whereas, moreover, as regards tobacco, the conditions for the application of Article 38 (4), of the Act are met;

Whereas the United Kingdom Government has been consulted for the purpose of fixing the protective element of the duties falling on the products in question; whereas, on the basis of the data supplied by the British Government in the course of this con-

sultation, it seems appropriate to take into consideration as criteria for the determination of the protective elements in relation to the different products either the amount of the excise duty chargeable on the national product of a similar kind or the rates in the United Kingdom Customs Tariff applicable to trade with EFTA countries or those applicable to Commonwealth countries;

This Decision is without prejudice to the application of Article 95 of the EEC Treaty;

HAS ADOPTED THIS DECISION:

Article 1

The United Kingdom of Great Britain and Northern Ireland shall be authorized to retain the customs duties of a fiscal nature or the fiscal element in these duties which are contained in the Table annexed to this Decision provided that these duties or these elements are abolished for products other than tobacco by 1 January 1976 at the latest and for tobacco by 1 January 1978 at the latest.

Article 2

The amounts of the protective element of the duties chargeable on the products referred to in Article 1 are contained in the Table annexed to this Decision.

Article 3

This Decision is addressed to the United Kingdom of Great Britain and Northern Ireland.

Done at Brussels, 27 February 1973.

For the Commission

The President

François-Xavier ORTOLI

ANNEX

Rates of customs duties of a fiscal nature or of the fiscal element of such duties, referred to in Article 1, and of the protective elements referred to in Article 2

No in UK Customs Tariff on 1 January 1972	Description of goods	Rate of protective element			Rate of fiscal element
		Full	EFTA	Commonwealth	
(1)	(2)	(3)	(4)	(5)	(6)
22.03	Beer made from malt:				
	A. Of any description (other than mum, spruce, black beer, Berlin white beer or other preparations of a similar character, of an original gravity of 1200° or more) where the worts thereof were before fermentation of a gravity:				
	I. Of 1030° or less	£ 1-0000/36 gallons	Free	Free	£ 10-3750/36 gallons
22.05	II. Exceeding 1030°				
	— For the first 1030°	£ 1-0000/36 gallons	Free	Free	£ 10-3750/36 gallons
	— For every additional degree in excess of 1030°	Free	Free	Free	£ 0-4400/36 gallons
22.05	Wine of fresh grapes (including grape must with fermentation arrested by the addition of alcohol):				
	A. Light wine (a):				
	1. Still:				
22.05	a) Not in bottle	£ 0-1250/gallon	£ 0-1250/gallon	£ 0-0250/gallon	£ 1-4875/gallon
	b) In bottle	£ 0-2500/gallon	£ 0-2500/gallon	£ 0-1000/gallon	£ 1-4875/gallon
	2. Sparkling	£ 0-1000/gallon	£ 0-1000/gallon	Free	£ 2-1375/gallon
22.05	B. Wine of the Republic of Ireland exceeding 27° but not exceeding 32° of proof spirit:				
	1. Still	not applicable	not applicable	not applicable	£ 1-7375/gallon
	2. Sparkling	not applicable	not applicable	not applicable	£ 2-0375/gallon

(a) Light wines are regarded as wines, irrespective of origin, whose maximum alcoholic content does not exceed 26-4° proof spirit.

No in UK Customs Tariff on 1 January 1972	Description of goods	Rate of protective element			Rate of fiscal element
		Full	EFTA	Commonwealth	
(1)	(2)	(3)	(4)	(5)	(6)
22.05 (<i>cont'd</i>)	C. Other wine not exceeding 42°:				
	1. Still:				
	a) Not in bottle	£ 0-5000/gallon	£ 0-5000/gallon	Free	£ 2-2125/gallon
	b) In bottle	£ 0-6250/gallon	£ 0-6250/gallon	£ 0-0750/gallon	£ 2-2125/gallon
	2. Sparkling	£ 0-5000/gallon	£ 0-5000/gallon	Free	£ 2-8375/gallon
	D. Wine exceeding 42°:				
	1. Still:				
	a) Not in bottle	£ 0-5000/gallon	£ 0-5000/gallon	Free	£ 2-2125/gallon
	b) In bottle	£ 0-6250/gallon	£ 0-6250/gallon	£ 0-0750/gallon	£ 2-2125/gallon
	2. Sparkling	£ 0-5000/gallon	£ 0-5000/gallon	Free	£ 2-8375/gallon
	together with an additional duty per gallon, for every degree or fraction of a degree in excess of 42°, of	£ 0-0400/gallon	£ 0-0400/gallon	Free	£ 0-1800/gallon
22.06	Vermouths and other wines of fresh grapes flavoured with aromatic extracts:				
	A. Light wine:				
	1. Still:				
	a) Not in bottle	£ 0-1250/gallon	£ 0-1250/gallon	£ 0-0250/gallon	£ 1-4875/gallon
	b) In bottle	£ 0-2500/gallon	£ 0-2500/gallon	£ 0-1000/gallon	£ 1-4875/gallon
	2. Sparkling	£ 0-1000/gallon	£ 0-1000/gallon	Free	£ 2-1375/gallon
	B. Wine of the Republic of Ireland exceeding 27° but not exceeding 32° of proof spirit:				
	1. Still	not applicable	not applicable	not applicable	£ 1-7375/gallon
	2. Sparkling	not applicable	not applicable	not applicable	£ 2-0375/gallon

No in UK Customs Tariff on 1 January 1972	Description of goods	Rate of protective element				Rate of fiscal element
		Full	EFTA	Commonwealth	(6)	
(1)	(2)	(3)	(4)	(5)	(6)	
22.06 (cont'd)	C. Other wine not exceeding 42°:					
	1. Still:					
	a) Not in bottle	£ 0-5000/gallon	£ 0-5000/gallon	Free		£ 2-2125/gallon
	b) In bottle	£ 0-6250/gallon	£ 0-6250/gallon	£ 0-0750/gallon		£ 2-2125/gallon
	2. Sparkling	£ 0-5000/gallon	£ 0-5000/gallon	Free		£ 2-8375/gallon
	D. Wine exceeding 42°:					
	1. Still:					
	a) Not in bottle	£ 0-5000/gallon	£ 0-5000/gallon	Free		£ 2-2125/gallon
	b) In bottle	£ 0-6250/gallon	£ 0-6250/gallon	£ 0-0750/gallon		£ 2-2125/gallon
	2. Sparkling	£ 0-5000/gallon	£ 0-5000/gallon	Free		£ 2-8375/gallon
	together with an additional duty per gallon, for every degree or fraction of a degree in excess of 42°, of	£ 0-0400/gallon	£ 0-0400/gallon	Free		£ 0-1800/gallon
22.07	Other fermented beverages (for example, cider, perry and mead):					
	A. Beer:					
	1. Of any description (other than mum, spruce, black beer, Berlin white beer, or other preparations of a similar character, of an original gravity of 1200° or more) where the worts thereof were before fermentation of a gravity:					
	a) Of 1030° or less	£ 1-000/36 gallons	Free	Free		£ 10-3750/36 gallons
	b) Exceeding 1030°:					
	— For the first 1030°	£ 1-000/36 gallons	Free	Free		£ 10-3750/36 gallons
	— For every additional degree in excess of 1030°	Free	Free	Free		£ 0-4400/36 gallons

No in UK Customs Tariff on 1 January 1972	Description of goods	Rate of protective element			Rate of fiscal element
		Ful	EFTA	Commonwealth	
(1)	(2)	(3)	(4)	(5)	(6)
22.07 (cont'd)	B. Wine:				
	1. Light wine:				
	a) Still:				
	(i) Not in bottle	£ 0-1250/gallon	£ 0-1250/gallon	£ 0-0250/gallon	£ 1-4875/gallon
	(ii) In bottle	£ 0-2500/gallon	£ 0-2500/gallon	£ 0-1000/gallon	£ 1-4875/gallon
	b) Sparkling	£ 0-1000/gallon	£ 0-1000/gallon	Free	£ 2-1375/gallon
	2. Wine of the Republic of Ireland exceeding 27° but not exceeding 32° of proof spirit:				
	a) Still	not applicable	not applicable	not applicable	£1-7375/gallon
	b) Sparkling	not applicable	not applicable	not applicable	£ 2-0375/gallon
	3. Other wine not exceeding 42°:				
	a) Still:				
	(i) Not in bottle	£ 0-5000/gallon	£ 0-5000/gallon	Free	£ 2-2125/gallon
	(ii) In bottle	£ 0-6250/gallon	£ 0-6250/gallon	£ 0-0750/gallon	£ 2-2125/gallon
b) Sparkling	£ 0-5000/gallon	£ 0-5000/gallon	Free	£ 2-8375/gallon	
4. Wine exceeding 42°:					
a) Still:					
(i) Not in bottle	£ 0-5000/gallon	£ 0-5000/gallon	Free	£ 2-2125/gallon	
(ii) In bottle	£ 0-6250/gallon	£ 0-6250/gallon	£ 0-0750/gallon	£ 2-2125/gallon	
b) Sparkling	£ 0-5000/gallon	£ 0-5000/gallon	Free	£ 2-8375/gallon	
	together with an additional duty per gallon, for every degree or fraction of a degree in excess of 42°, of	£ 0-0400/gallon	£ 0-0400/gallon	Free	£ 0-1800/gallon

No in UK Customs Tariff on 1 January 1972	Description of goods	Rate of protective element			Rate of fiscal element
		Full	EFTA	Commonwealth	
(1)	(2)	(3)	(4)	(5)	(6)
22.08	Ethyl alcohol (ethanol) or neutral spirits, undenatured, of a strength of one hundred and forty degrees proof or higher; denatured spirits (including ethyl alcohol (ethanol) and neutral spirits) of any strength: A. If warehoused 3 years or more B. If not warehoused, or warehoused less than 3 years	£ 0-1250/proof gallon £ 0-1250/proof gallon	Free Free	Free Free	£ 18-8500/proof gallon £ 18-9250/proof gallon
22.09	Spirits (other than those of heading No 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages: A. Liqueurs, cordials, mixtures and other preparations in bottle, entered in such a manner as to indicate that the strength is not to be tested: 1. If warehoused 3 years or more 2. If not warehoused, or warehoused less than 3 years B. Other spirits (including spirituous beverages having the character of spirits, and liqueurs): 1. If warehoused 3 years or more 2. If not warehoused, or warehoused less than 3 years	£ 0-1750/liquid gallon £ 0-1750/liquid gallon £ 0-1250/proof gallon £ 0-1250/proof gallon	Free Free Free Free	Free Free Free Free	£ 25-4250/liquid gallon £ 25-5250/liquid gallon £ 18-8500/proof gallon £ 18-9250/proof gallon
23.05	Wine lees; argol: A. Wine lees: 1. Light wine 2. Wine of the Republic of Ireland exceeding 27° but not exceeding 32° of proof spirit	£ 0-1250/gallon not applicable	£ 0-1250/gallon not applicable	£ 0-0250/gallon not applicable	£ 1-4875/gallon £ 1-7375/gallon

No in UK Customs Tariff on 1 January 1972	Description of goods	Rate of protective element			Rate of fiscal element
		Full	EFTA	Commonwealth	
(1)	(2)	(3)	(4)	(5)	(6)
23.05 (cont'd)	3. Other wine not exceeding 42° of proof spirit 4. Wine exceeding 42° of proof spirit together with an additional duty per gallon for every degree or fraction of a degree in excess of 42°, of	£ 0-5000/gallon £ 0-5000/gallon £ 0-0400/gallon	£ 0-5000/gallon £ 0-5000/gallon £ 0-0400/gallon	Free Free Free	£ 2-2125/gallon £ 2-2125/gallon £ 0-1800/gallon
24.01	Unmanufactured tobacco; tobacco refuse: A. Containing 10% or more by weight of moisture: B. Other	£ 0-0850/lb £ 0-0940/lb	£ 0-0850/lb £ 0-0940/lb	£ 0-0080/lb (a) £ 0-0090/lb (a)	£ 4-9560/lb £ 4-9970/lb
24.02	Manufactured tobacco; tobacco extracts and essences: A. Manufactured tobacco: 1. Cigars 2. Cigarettes 3. Cavendish or negrohead: a) Manufactured in bond b) Other 4. Snuff and snuff work (including tobacco dust or powder and ground tobacco) 5. Other	£ 0-1475/lb £ 0-2185/lb £ 0-0975/lb £ 0-1120/lb £ 0-1130/lb £ 0-1375/lb	Free Free £ 0-0975/lb Free Free Free	Free £ 0-1000/lb Free Free £ 0-0110/lb £ 0-0400/lb	£ 5-3375/lb £ 5-0975/lb £ 5-0685/lb £ 5-1540/lb £ 5-0910/lb £ 5-0410/lb
27.06	Tar distilled from coal, from lignite or from peat, and other mineral tars, including partially distilled tars and blends of pitch with creosote oils or with other coal tar distillation products: A. Hydrocarbon oil	Free	Free	Free	£ 0-2250/gallon

(a) The same protective element for imports from the Irish Republic.

No in UK Customs Tariff on 1 January 1972	Description of goods	Rate of protective element			Rate of fiscal element
		Full	EFTA	Commonwealth	
(1)	(2)	(3)	(4)	(5)	(6)
27.07	Oils and other products of the distillation of high temperature coal tars and similar oils and products obtained by other processes (for example, benzole, creosote, cresylic acid and solvent naphtha): A. Hydrocarbon oil	Free	Free	Free	£ 0-2250/gallon
27.09	Petroleum oils and oils obtained from bituminous minerals, crude: B. Other	Free	Free	Free	£ 0-2250/gallon
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations: A. Hydrocarbon oil B. Other: 1. Containing light oil: — Hydrocarbon oil duty (a)	Free	Free	Free	£ 0-2250/gallon
27.12	Petroleum jelly: A. Hydrocarbon oil	Free	Free	Free	£ 0-2250/gallon
27.14	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals: B. Hydrocarbon oil	Free	Free	Free	£ 0-2250/gallon
27.16	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs): A. Hydrocarbon oil	Free	Free	Free	£ 0-2250/gallon

(a) The additional charge of 3% is a protective duty to which Article 38 of the Treaty of Accession does not apply.

No in UK Customs Tariff on 1 January 1972	Description of goods	Rate of protective element			Rate of fiscal element
		Full	EFTA	Commonwealth	
(1)	(2)	(3)	(4)	(5)	(6)
29.01	Hydrocarbons: A. Hydrocarbon oil as defined in (a) of the Special Note to Chapter 27: 1. The following: benzene, dicyclopentadiene, dipentene, heptane, hexane, indene, (+) limonene (—) limonene, 2-methylbutane, octadecane, octane, pentane, pinene, terpinolene, toluene, xylene (mixed isomers) 2. Styrene monomer: — Hydrocarbon oil duty (a) 3. Other: — Hydrocarbon oil duty (a)	Free	Free	Free	£ 0.2250/gallon
		Free	Free	Free	£ 0.2250/gallon
		Free	Free	Free	£ 0.2250/gallon
32.09	Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media; stamping foils; dyes or other colouring matter in forms or packings of a kind sold by retail: A. Hydrocarbon oil as defined in (a) of the Special Note to Chapter 27	Free	Free	Free	£ 0.2250/gallon
33.06	Perfumery, cosmetics and toilet preparations: A. Perfumed spirits (b): 1. In cask: a) If warehoused 3 years or more b) If warehoused 2 and less than 3 years c) If not warehoused, or warehoused less than 2 years	Free	Free	Free	£ 9.6000/liquid gallon
		Free	Free	Free	£ 9.6750/liquid gallon
		Free	Free	Free	£ 9.7200/liquid gallon

(a) The additional charge or the minimum duty of 8% is a protective duty to which Article 38 of the Treaty of Accession does not apply.

(b) Perfumed spirits are not subject to fiscal duty unless the spirits are not sufficiently denatured.

No in UK Customs Tariff on 1 January 1972	Description of goods (2)	Rate of protective element			Rate of fiscal element (6)
		Full (3)	EFTA (4)	Commonwealth (5)	
(1)					
33.06 (cont'd)	2. In bottle: a) If warehoused 3 years or more b) If warehoused 2 and less than 3 years c) Not warehoused, or warehoused less than 2 years	Free Free Free	Free Free Free	Free Free Free	£ 9-6500/liquid gallon £ 9-7250/liquid gallon £ 9-7700/liquid gallon
34.03	Lubricating preparations, and preparations of a kind used for oil or grease treatment of textiles, leather or other materials, but not including preparations containing 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals: B. Other: 1. Containing light oil as defined in (b) of the Special Note to Chapter 27 — Hydrocarbon oil duty (a)	Free	Free	Free	£ 0-2250/gallon
36.05	Pyrotechnic articles (for example, fireworks, railway fog signals, amorges, rain rockets): A. Bengal matches	£ 0-0325/7 200 matches	Free	£ 0-0325/7 200 matches	£ 0-6875/7 200 matches
36.06	Matches (excluding bengal matches) irrespective of the number in each container	£ 0-0325/7 200 matches	Free	£ 0-0325/7 200 matches	£ 0-6875/7 200 matches
36.08	Other combustible preparations and products: A. Hydrocarbon oil as defined in (a) of the Special Note to Chapter 27 C. Firelighters containing heavy oil: — Hydrocarbon oil duty (a)	Free Free	Free Free	Free Free	£ 0-2250/gallon £ 0-2250/gallon

(a) The additional charge of 8% is a protective duty to which Article 38 of the Treaty of Accession does not apply.

No in UK Customs Tariff on 1 January 1972	Description of goods (2)	Rate of protective element			Rate of fiscal element (6)
		Full (3)	EFTA (4)	Commonwealth (4)	
38.07	Spirits of turpentine (gum, wood and sulphate) and other terpenic solvents produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine; pine oil (excluding pine oils not rich in terpineol): A. Hydrocarbon oil as defined in (a) of the Special Note to Chapter 27	Free	Free	Free	£ 0.2250/gallon
38.08	Rosin and resin acids, and derivatives thereof other than ester gums included in heading No 39.05; rosin spirit and rosin oils: A. Hydrocarbon oil as defined in (a) of the Special Note to Chapter 27	Free	Free	Free	£ 0.2250/gallon
38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils: A. Hydrocarbon oil as defined in (a) of the Special Note to Chapter 27	Free	Free	Free	£ 0.2250/gallon
38.18	Composite solvents and thinners for varnishes and similar products: A. Hydrocarbon oil as defined in (a) of the Special Note to Chapter 27 B. Other: 1. Products containing one or more constituents which have been used in their manufacture or preparation and have not lost their identity and which, if imported separately, would be classified in Chapter 28 or 29 and be chargeable with import duty amounting at the full rate to 17.5% or more of the value of the constituent:	Free	Free	Free	£ 0.2250/gallon

No in UK Customs Tariff on 1 January 1972	Description of goods	Rate of protective element			Rate of fiscal element
		Full	EFTA	Commonwealth	
(1)	(2)	(3)	(4)	(5)	(6)
38.18 (cont'd)	a) Containing light oil as defined in (b) of the Special Note to Chapter 27: — Hydrocarbon oil duty (a) 2. Other: a) Containing light oil as defined in (b) of the Special Note to Chapter 27: — Hydrocarbon oil duty (a)	Free	Free	Free	£ 0.2250/gallon
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries not elsewhere specified or included: A. Hydrocarbon oil as defined in (a) of the Special Note to Chapter 27	Free	Free	Free	£ 0.2250/gallon
39.02	Polymerization and copolymerization products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, poly(vinyl chloride), poly(vinyl acetate), poly(vinyl chloroacetate) and other poly(vinyl derivatives) poly(acrylic derivatives), poly(methacrylic derivatives), coumarone-indene resins): A. Hydrocarbon oil as defined in (a) of the Special Note to Chapter 27	Free	Free	Free	£ 0.2250/gallon
98.10	Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks:	Free	Free	Free	£ 0.2250/gallon

(a) The additional charge of 3% and the amount of duty chargeable on the constituent are protective duties which Article 38 of the Treaty of Accession does not apply.

No in UK Customs Tariff on 1 January 1972	Description of goods	Rate of protective element			Rate of fiscal element
		Full	EFTA	Commonwealth	
(1)	(2)	(3)	(4)	(5)	(6)
98.10 (cont'd)	A. Portable lighters, being portable mechanical, chemical, electrical or similar contrivances intended to provide a means of ignition, whether by spark, flame or otherwise, and parts thereof:				
	1. Portable lighters constructed solely for the purpose of igniting gas for domestic use, whether complete or incomplete (including stems of electrical lighters and rigid or spring frames of flint lighters)	£ 0.0500/each	Free	£ 0.0500/each	£ 0.2000/each
	2. Other portable lighters, complete or incomplete (including bodies)	£ 0.0500/each	Free	£ 0.0500/each	£ 0.2000/each

COMMISSION DECISION

of 6 March 1973

authorizing Ireland to retain the customs duties of a fiscal nature or the fiscal element of these duties on certain products

(Only the English text is authentic)

(73/200/EEC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty ⁽¹⁾ concerning the Accession of the Kingdom of Denmark, Ireland and the United Kingdom of Great Britain and Northern Ireland to the European Economic Community and the European Atomic Energy Community, and to the Act ⁽²⁾ annexed thereto, hereafter called the 'Act', and in particular Article 38 thereof;

Whereas Ireland has asked the Commission for authority to retain until 31 December 1975 the customs duties of a fiscal nature or the fiscal element of these duties on beers, spirits, certain hydrocarbon oils, tobacco, wines, table waters, cider, perry, matches, tyres for vehicles and certain machines, certain motor vehicles and certain parts and accessories therefor;

Whereas under Article 38 (3) of the Act, when the Commission finds that in a new Member State there is serious difficulty in replacing a customs duty of a fiscal nature or the fiscal element of such a duty, it shall authorize that State, following a request made before 1 February 1973, to retain that duty or that element, provided the State abolishes it by 1 January 1976 at the latest; whereas the Commission shall determine, before 1 March 1973, the amount of the protective element, after consultation with the Member State;

Whereas by reason of the diversity and complexity of the existing customs and fiscal legislation in Ireland the replacement of customs duties of a fiscal nature or the fiscal element of such duties by internal taxes requires a radical revision of such legislation

or even, for certain products, the setting up of an entirely new system of taxation; whereas the administrations concerned could not in the near future undertake the work involved;

Whereas the implementation of the Regulations setting up a common marketing organization in certain sectors, particularly for wines, will aggravate the difficulties experienced by the business enterprises concerned as a result of the responsibilities mentioned above;

Whereas the harmonization within the Community of the excise duty structures for certain of the products mentioned above is still being worked out; whereas in these circumstances Ireland makes the point that, if the customs duties of a fiscal nature or the fiscal element of these duties had to be converted in the near future, it could be placed in the position where it was necessary to reshape its system a second time within a fairly short period in order to comply with the obligations arising from Community law; whereas such a conversion in several stages would produce unnecessary difficulties;

Whereas on the basis of the factors mentioned above it is reasonable to find that for the products in question there would be serious difficulty in Ireland in replacing the customs duties of a fiscal nature or the fiscal element of these duties by internal taxes;

Whereas the Irish Government has been consulted for the purpose of fixing the protective element of the duties falling on the products in question; whereas, on the basis of the data supplied by the Irish Government in the course of this consultation, it seems appropriate to take into consideration as criteria for the determination of the protective elements in relation to the different products either the amount of the excise duty chargeable on the national products of a similar kind or the rates in the Customs Tariff of Ireland applicable to trade with

⁽¹⁾ OJ No L 73, 27. 3. 1972, p. 5.

⁽²⁾ OJ No L 73, 27. 3. 1972, p. 14.

the United Kingdom of Great Britain and Northern Ireland;

Article 2

Whereas this Decision is without prejudice to the application of Article 95 of the EEC Treaty;

The amounts of the protective element of the duties chargeable on the products referred to in Article 1 are contained in the Table annexed to this Decision.

HAS ADOPTED THIS DECISION:

Article 3

Article 1

This Decision is addressed to Ireland.

Ireland shall be authorized to retain the customs duties of a fiscal nature or the fiscal element in these duties for the products listed in the Table annexed to this Decision provided that these duties or these elements are abolished by 1 January 1976 at the latest.

Done at Brussels, 6 March 1973.

For the Commission

The President

François-Xavier ORTOLI

ANNEX

Rates of customs duties of a fiscal nature or of the fiscal element of such duties, referred to in Article 1, and of the protective elements referred to in Article 2

No in Customs Tariff of Ireland on 1 January 1972	Description of goods	Rate of protective element			Rate of fiscal element
		Full	Preferential	Special preferential	
(1)	(2)	(3)	(4)	(5)	(6)
Special charging provision No 2 (a)	Food and drink and products intended for the manufacture of food and drink:				
	— Tariff heading No 22.08 A	£ 4-8154/proof gallon	£ 4-6904/proof gallon	£ 4-6904/proof gallon	£ 15-3516/proof gallon
	— Tariff heading No 22.08 B	£ 4-8154/proof gallon	£ 4-6904/proof gallon	£ 4-6904/proof gallon	£ 15-4766/proof gallon
	— Tariff heading No 22.09 A 1)	£ 6-4990/liquid gallon	£ 6-3320/liquid gallon	£ 6-3320/liquid gallon	£ 20-7240/liquid gallon
	— Tariff heading No 22.09 A 2)	£ 6-4990/liquid gallon	£ 6-3320/liquid gallon	£ 6-3320/liquid gallon	£ 20-8910/liquid gallon
	— Tariff heading No 22.09 B 1)	£ 4-8154/proof gallon	£ 4-6904/proof gallon	£ 4-6904/proof gallon	£ 15-3516/proof gallon
	— Tariff heading No 22.09 B 2)	£ 4-8154/proof gallon	£ 4-6904/proof gallon	£ 4-6904/proof gallon	£ 15-4766/proof gallon
	Goods other than food and drink and products intended for the manufacture of food and drink (a):				
	— Tariff heading No 22.08 A	£ 20-1670/proof gallon	£ 20-0420/proof gallon	£ 20-0420/proof gallon	Free
	— Tariff heading No 22.08 B	£ 20-2920/proof gallon	£ 20-1670/proof gallon	£ 20-1670/proof gallon	Free
	— Tariff heading No 22.09 A 1)	£ 27-2230/liquid gallon	£ 27-0560/liquid gallon	£ 27-0560/liquid gallon	Free
	— Tariff heading No 22.09 A 2)	£ 27-3900/liquid gallon	£ 27-2230/liquid gallon	£ 27-2230/liquid gallon	Free
	— Tariff heading No 22.09 B 1)	£ 20-1670/proof gallon	£ 20-0420/proof gallon	£ 20-0420/proof gallon	Free
	— Tariff heading No 22.09 B 2)	£ 20-2920/proof gallon	£ 20-1670/proof gallon	£ 20-1670/proof gallon	Free

(a) Including recognized medical preparations based on denatured spirits.

No in Customs Tariff of Ireland on 1 January 1972	Description of goods (2)	Rate of protective element			Rate of fiscal element
		Full (3)	Preferential (4)	Special preferential (5)	
(1)	(2)	(3)	(4)	(5)	(6)
Special charging provision No 2 (a) (i) and 2 (b)	Mixtures, compounds and other preparations in bottle entered in such a manner as to indicate that the strength is not to be tested	£ 0-0251/liquid gallon	£ 0-0251/liquid gallon	£ 0-0251/liquid gallon	£ 0-9949/liquid gallon
	Other	£ 0-0210/proof gallon	£ 0-0210/proof gallon	£ 0-0210/proof gallon	£ 0-7370/proof gallon
Special charging provision No 7	Incomplete aggregates of parts for motor vehicles:				
	— Incomplete aggregates of parts for ambulance chassis or omnibus chassis	Free	Free	Free	12.5 %
	— Other incomplete aggregates	Free	Free	Free	17.5 %
20.07	Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit:				
	A. Prepared for consumption as a beverage without dilution	£ 0-0166/gallon	£ 0-0166/gallon	£ 0-0166/gallon	£ 0-0743/gallon
22.01	Waters, including spa waters and aerated waters; ice and snow:				
	A. Spa waters, natural and artificial; aerated waters	£ 0-0166/gallon	£ 0-0166/gallon	£ 0-0166/gallon	£ 0-0743/gallon
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07:				
	A. Beverages made from or containing the juice of blackcurrants or any extract or essence of blackcurrants	60 % plus £ 0-0166/gallon	60 % plus £ 0-0166/gallon	40 % plus £ 0-0166/gallon	£ 0-0743/gallon
	B. Other	£ 0-0166/gallon	£ 0-0166/gallon	£ 0-0166/gallon	£ 0-0743/gallon
22.03	Beer made from malt	£ 0-0250 for every 36 gallons of beer of which the worts were, before fermentation, of a specific gravity of 1055° and so in proportion for any difference in gravity	£ 0-0250 for every 36 gallons of beer of which the worts were, before fermentation, of a specific gravity of 1055° and so in proportion for any difference in gravity	£ 0-0250 for every 36 gallons of beer of which the worts were, before fermentation, of a specific gravity of 1055° and so in proportion for any difference in gravity	£ 29-1670 for every 36 gallons of beer of which the worts were, before fermentation, of a specific gravity of 1055° and so in proportion for any difference in gravity

No in Customs Tariff of Ireland on 1 January 1972	Description of goods (2)	Rate of protective element			Rate of fiscal element (6)
		Full (3)	Preferential (4)	Special preferential (5)	
(1)	(2)	(3)	(4)	(5)	(6)
22.05	Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol: A. Still: 1. Not exceeding 25° of proof spirit: a) Not in bottle b) In bottle 2. Exceeding 25° but not exceeding 30° of proof spirit: a) Not in bottle b) In bottle 3. Exceeding 30° of proof spirit: a) Not in bottle b) In bottle B. Sparkling together with, in relation to wine whether still or sparkling, exceeding 42° of proof spirit, an additional duty for every degree or fraction of a degree above 42° of proof spirit of	Free £ 0-2000/gallon Free £ 0-4000/gallon Free £ 0-4000/gallon Free	Free Free Free Free Free Free Free	Free Free Free Free Free Free Free	£ 1-1750/gallon £ 1-1750/gallon £ 1-3750/gallon £ 1-3750/gallon £ 2-0750/gallon £ 2-0750/gallon £ 2-8120/gallon £ 0-1750/gallon
22.06	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts	The rates applicable to heading No 22.05			
22.07	Other fermented beverages (for example, cider, perry and mead):	The rates applicable to heading No 22.03			
	A. Beer				
	B. Wine:				
	Subheadings of heading No 22.05 under this:				
	A. Still:				

No in Customs Tariff of Ireland on 1 January 1972	Description of goods	Rate of protective element			Rate of fiscal element
		Full	Preferential	Special preferential	
(1)	(2)	(3)	(4)	(5)	(6)
22.07 (cont'd)	1. Not exceeding 25° of proof spirit: a) Not in bottle b) In bottle	£ 0-3780/gallon £ 0-5780/gallon	£ 0-1410/gallon £ 0-2410/gallon	£ 0-1410/gallon £ 0-2410/gallon	£ 0-7970/gallon £ 0-7970/gallon
	2. Exceeding 25° but not exceeding 30° of proof spirit: a) Not in bottle b) In bottle	£ 0-5080/gallon £ 0-9080/gallon	£ 0-1910/gallon £ 0-3910 gallon	£ 0-1910/gallon £ 0-3910/gallon	£ 0-8670/gallon £ 0-8670/gallon
	3. Exceeding 30° of proof spirit: a) Not in bottle b) In bottle	£ 0-8970/gallon £ 1-2970/gallon	£ 0-3990/gallon £ 0-5990/gallon	£ 0-3990/gallon £ 0-5990/gallon	£ 1-1780/gallon £ 1-1780/gallon
	B. Sparkling together with, in relation to wine whether still or sparkling, exceeding 42° of proof spirit, an additional duty for every degree or fraction of a degree above 42° of proof spirit of	£ 0-7350/gallon	Free	Free	£ 2-0770/gallon
		£ 0-0340/gallon	Free	Free	£ 0-1410/gallon
	C. Cider and perry: 1. Of a strength of less than 9° of proof spirit and not containing added spirit or spirit derived from the addition of sugar: a) Cider b) Perry	£ 0-2000/gallon £ 0-2000/gallon	£ 0-2000/gallon £ 0-2000/gallon	£ 0-1000/gallon £ 0-1000/gallon	£ 0-0500/gallon £ 0-0500/gallon
	2. Other: a) Cider b) Perry	£ 19-9545/proof gallon £ 19-9545/proof gallon	£ 19-8295/proof gallon £ 19-8295/proof gallon	£ 19-8295/proof gallon £ 19-8295/proof gallon	£ 0-3375/proof gallon £ 0-3375/proof gallon
	D. Other: 1. Exceeding 2° of proof spirit 2. Not exceeding 2° of proof spirit	£ 0-0166/gallon	The rates applicable to heading No 22.09 £ 0-0166/gallon		£ 0-0743/gallon

No in Customs Tariff of Ireland on 1 January 1972	Description of goods	Rate of protective element			Rate of fiscal element
		Full	Preferential	Special preferential	
(1)	(2)	(3)	(4)	(5)	(6)
22.08	Ethyl alcohol or neutral spirits, undenatured, of a strength of 140° proof or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength: A. Warehoused 3 years or more: — Denatured — Other B. Not warehoused, or warehoused less than 3 years: — Denatured — Other	£ 20-1670/proof gallon £ 4-8154/proof gallon	£ 20-0420/proof gallon £ 4-6904/proof gallon	£ 20-0420/proof gallon £ 4-6904/proof gallon	Free £ 15-3516/proof gallon
22.09	Spirits (other than those of heading No 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages: A. Liqueurs, cordials, mixtures and other preparations in bottle, entered in such a manner as to indicate that the strength is not to be tested: 1. Warehoused 3 years or more 2. Not warehoused, or warehoused less than 3 years B. Other (including spirituous beverages having the character of spirits and liqueurs): 1. Warehoused 3 years or more 2. Not warehoused, or warehoused less than 3 years	£ 20-2920/proof gallon £ 4-8154/proof gallon £ 6-4990/liquid gallon £ 6-4990/liquid gallon	£ 20-1670/proof gallon £ 4-6904/proof gallon £ 6-3320/liquid gallon £ 6-3320/liquid gallon	£ 20-1670/proof gallon £ 4-6904/proof gallon £ 6-3320/liquid gallon £ 6-3320/liquid gallon	Free £ 15-4766/proof gallon
23.05	Wine lees; argol: B. Other	£ 4-8154/proof gallon £ 4-8154/proof gallon	£ 4-6904/proof gallon £ 4-6904/proof gallon	£ 4-6904/proof gallon £ 4-6904/proof gallon	£ 15-3516/proof gallon £ 15-4766/proof gallon

The rates applicable to heading No 22.05

No in Customs Tariff of Ireland on 1 January 1972	Description of goods	Rate of protective element			Rate of fiscal element
		Full	Preferential	Special preferential	
(1)	(2)	(3)	(4)	(5)	(6)
24.01	Unmanufactured tobacco; tobacco refuse: A. Unmanufactured tobacco: 1. Unstripped or unstemmed: a) Containing 10% or more by weight of moisture b) Other 2. Stripped or stemmed: a) Containing 10% or more by weight of moisture b) Other	Free Free £ 0-0020/lb £ 0-0020/lb	Free Free £ 0-0020/lb £ 0-0020/lb	Free Free £ 0-0020/lb £ 0-0020/lb	£ 4-4160/lb £ 4-6160/lb £ 4-4160/lb £ 4-6160/lb
24.02	Manufactured tobacco; tobacco extracts and essences: A. Manufactured tobacco: 1. Cigars 2. Cigarettes 3. Cavendish or negrohead: a) Manufactured in bond b) Other 4. Snuff: a) Containing more than 13% by weight of moisture b) Other 5. Reconstituted or homogenized tobacco: a) Containing 10% or more by weight of moisture b) Other 6. Other:	 £ 0-7920/lb £ 0-7730/lb £ 0-7820/lb £ 0-7870/lb £ 0-7670/lb £ 0-7870/lb £ 0-0020/lb £ 0-0020/lb	 Free Free Free Free Free Free £ 0-0020/lb £ 0-0020/lb	 Free Free Free Free Free Free £ 0-0020/lb £ 0-0020/lb	 £ 4-5660/lb £ 4-4700/lb £ 4-5160/lb £ 4-5410/lb £ 4-4410/lb £ 4-5410/lb £ 4-4160/lb £ 4-6160/lb

No in Customs Tariff of Ireland on 1 January 1972	Description of goods	Rate of protective element			Rate of fiscal element
		Full	Preferential	Special preferential	
(1)	(2)	(3)	(4)	(5)	(6)
24.02 (cont'd)	— Hard pressed tobacco — Other pipe tobacco — Other manufactured tobacco	£ 1-9575/lb £ 0-9950/lb £ 0-7700/lb	£ 1-1875/lb £ 0-2250/lb Free	£ 1-1875/lb £ 0-2250/lb Free	£ 3-2705/lb £ 4-2330/lb £ 4-4580/lb
27.07	Oils and other products of the distillation of high temperature coal tar; similar products as defined in Note 2 to this Chapter: A. Light oils as defined in Note 5 (a) to this Chapter C. Other: 1. Hydrocarbon oils as defined in Note 5 (c) to this Chapter	£ 0-0042/gallon £ 0-0042/gallon	£ 0-0042/gallon £ 0-0042/gallon	£ 0-0042/gallon £ 0-0042/gallon	£ 0-2075/gallon £ 0-1773/gallon
27.09	Petroleum oils and oils obtained from bituminous minerals, crude: A. Light oils as defined in Note 5 (a) to this Chapter B. Other: 1. Hydrocarbon oils as defined in Note 5 (c) to this Chapter	£ 0-0042/gallon £ 0-0042/gallon	£ 0-0042/gallon £ 0-0042/gallon	£ 0-0042/gallon £ 0-0042/gallon	£ 0-2075/gallon £ 0-1773/gallon
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations: A. Light oils as defined in Note 5 (a) to this Chapter D. 2. Other: a) Hydrocarbon oils as defined in Note 5 (c) to this Chapter	£ 0-0042/gallon £ 0-0042/gallon	£ 0-0042/gallon £ 0-0042/gallon	£ 0-0042/gallon £ 0-0042/gallon	£ 0-2075/gallon £ 0-1773/gallon

No in Customs Tariff of Ireland on 1 January 1972	Description of goods	Rate of protective element			Rate of fiscal element
		Full	Preferential	Special preferential	
(1)	(2)	(3)	(4)	(5)	(6)
29.01	Hydrocarbons: A. Light oils as defined in Note 5 (a) to Chapter 27 C. Other: 1. Hydrocarbon oils as defined in Note 5 (c) to Chapter 27	£ 0-0042/gallon £ 0-0042 gallon	£ 0-0042/gallon £ 0-0042/gallon	£ 0-0042/gallon £ 0-0042/gallon	£ 0-2075/gallon £ 0-1773/gallon
33.06	Perfumery, cosmetics and toilet preparations: A. Perfumery: 1. Perfumed spirits: a) Warehoused 3 years or more: — entered in such a manner as to indicate that the strength is not to be tested — Other: — Based on denatured spirits — Other b) Not warehoused, or warehoused less than 3 years: — Entered in such a manner as to indicate that the strength is not to be tested — Other: — Based on denatured spirits — Other	£ 7-7050/liquid gallon £ 20-1670/proof gallon £ 4-8154/proof gallon £ 7-7050/liquid gallon £ 20-2920/proof gallon £ 4-8154/proof gallon £ 0-0790 per 7 200 matches and so in proportion for any less number of matches	£ 7-5050/liquid gallon £ 20-0420/proof gallon £ 4-6904/proof gallon £ 7-5050/liquid gallon £ 20-1670/proof hallon £ 4-6904/proof gallon £ 0-0790 per 7 200 matches and so in proportion for any less number of matches	£ 7-3050/liquid gallon £ 20-0420/proof gallon £ 4-6904/proof gallon £ 7-5050/liquid gallon £ 20-1670/proof gallon £ 4-6904/proof gallon £ 0-0790 per 7 200 matches and so in proportion for any less number of matches	£ 24-5620/liquid gallon Free £ 15-3516/proof gallon £ 24-7620/liquid gallon Free £ 15-4766/proof gallon £ 0-5660 per 7 200 matches and so in proportion for any less number of matches
36.06	Matches (excluding Bengal matches)				

No in Customs Tariff of Ireland on 1 January 1972	Description of goods	Rate of protective element			Rate of fiscal element
		Full	Preferential	Special preferential	
(1)	(2)	(3)	(4)	(5)	(6)
36.08	Other combustible preparations, and products: A. Light oils as defined in Note 5 (a) to Chapter 27	£ 0-0042/gallon	£ 0-0042/gallon	£ 0-0042/gallon	£ 0-2075/gallon
38.07	Spirits of turpentine (gum, wood and sulphate) and other terpeneic solvents produced by the distillation or other treat- ment of coniferous woods; crude dipentene; sulphite tur- pentine; pine oil (excluding 'pine oils' not rich in terpineol); A. Hydrocarbon oils as defined in Note 5 (c) to Chapter 27	£ 0-0042/gallon	£ 0-0042/gallon	£ 0-0042/gallon	£ 0-1773/gallon
38.08	Rosin and resin acids, and derivatives thereof other than ester gums included in heading No 39.05; rosin spirit and rosin oils; A. Hydrocarbon oils as defined in Note 5 (c) to Chapter 27	£ 0-0042/gallon	£ 0-0042/gallon	£ 0-0042/gallon	£ 0-1773/gallon
38.09	Wood tar; wood tar oils (other than the composite solvents and thinners falling within heading No 38.18); wood creosote; wood naphtha; acetone oil; B. Hydrocarbon oils as defined in Note 5 (c) to Chapter 27	£ 0-0042/gallon	£ 0-0042/gallon	£ 0-0042/gallon	£ 0-1773/gallon
38.18	Composite solvents and thinners for varnishes and similar products: A. Light oils as defined in Note 5 (a) to Chapter 27 B. Other hydrocarbon oils as defined in Note 5 (c) to Chapter 27	£ 0-0042/gallon £ 0-0042/gallon	£ 0-0042/gallon £ 0-0042/gallon	£ 0-0042/gallon £ 0-0042/gallon	£ 0-2075/gallon £ 0-1773/gallon
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual prod- ucts of the chemical or allied industries, not elsewhere speci- fied or included:				

No in Customs Tariff of Ireland on 1 January 1972	Description of goods	Rate of protective element			Rate of fiscal element
		Full	Preferential	Special preferential	
(1)	(2)	(3)	(4)	(5)	(6)
38.19 (cont'd)	A. Light oils as defined in Note 5 (a) to Chapter 27 B. Other hydrocarbon oils as defined in Note 5 (c) to Chapter 27	£ 0-0042/gallon £ 0-0042/gallon	£ 0-0042/gallon £ 0-0042/gallon	£ 0-0042/gallon £ 0-0042/gallon	£ 0-2075/gallon £ 0-1773/gallon
40.09	Piping and tubing, of unhardened vulcanized rubber: A. Hoses suitable for motor vehicles which are shown in Chapter 87 as chargeable with duty	Free	Free	Free	37.5 %
40.10	Transmission, conveyor or elevator belts or belting, of vulcanized rubber: A. Belts suitable for the engines of heading Nos 84.06 A and 84.08 A	Free	Free	Free	37.5 %
40.11	Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds: A. Suitable for the vehicles of headings Nos 87.01, 87.02, 87.03, 87.07, 87.08, 87.09 and 87.14 A or for self-propelled machines falling within headings Nos 84.22 D and 84.23: 1. Tyres and tyre cases: a) The maximum width of which from sidewall to sidewall, measured externally, is not less than 7 inches and the diameter of which, measured from bead to bead, is not less than 16 inches: — For agricultural tractors — Other	45 % or £ 15-0000/each (*) 30 % or £ 15-0000/each (*)	45 % or £ 15-0000/each (*) 30 % or £ 15-0000/each (*)	45 % or £ 15-0000/each (*) 30 % or £ 15-0000/each (*)	Free 15 %

(*) The rate applicable is whichever is the greater.

No in Customs Tariff of Ireland on 1 January 1972	Description of goods	Rate of protective element			Rate of fiscal element
		Full	Preferential	Special preferential	
(1)	(2)	(3)	(4)	(5)	(6)
40.11 (cont'd)	b) Other: — For agricultural tractors — Other 2. Inner tubes: — For agricultural tractors — Other 4. Other: — Tyre treads — Other	45 % or £ 3-0000/each (*) 30 % or £ 3-0000/each (*)	45 % or £ 3-0000/each (*) 30 % or £ 3-0000/each (*)	45 % or £ 3-0000 each (*) 30 % or £ 3-0000/each (*)	Free 15 % Free 15 % Free 15 %
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed: B. Other: 1. Suitable for motor vehicles: a) For the interiors of omnibuses b) Other	12.5 % Free	12.5 % Free	12.5 % Free	37.5 % 37.5 %
70.14	Illuminating glassware, signalling glassware and optical ele- ments of glass, not optically worked nor of optical glass: A. Illuminating glassware: 2. Other: b) Suitable for the interiors of motor vehicles	12.5 %	12.5 %	12.5 %	37.5 %

(*) The rate applicable is whichever is the greater.

No in Customs Tariff of Ireland on 1 January 1972	Description of goods	Rate of protective element			Rate of fiscal element
		Full	Preferential	Special preferential	
(1)	(2)	(3)	(4)	(5)	(6)
70.14 (cont'd)	B. Signalling glassware and optical elements of glass: 1. Suitable for motor vehicles	Free	Free	Free	37.5 %
73.25	Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables: A. Parts suitable for motor vehicles	Free	Free	Free	37.5
73.29	Chain and parts thereof, of iron or steel: A. Transmission chains and other parts and accessories suitable for motor vehicles	Free	Free	Free	37.5 %
73.35	Springs and leaves for springs, of iron or steel: D. Other: 1. Parts suitable for motor vehicles	Free	Free	Free	37.5 %
83.01	Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for handbags, trunks, or the like, and parts of such frames, of base metal; keys for any of the foregoing articles of base metal: A. Locks, padlocks and keys therefor: 2. Locks, and keys therefor, suitable for motor vehicle	Free	Free	Free	37.5 %

No in Customs Tariff of Ireland on 1 January 1972	Description of goods	Rate of protective element			Rate of fiscal element
		Full	Preferential	Special preferential	
(1)	(2)	(3)	(4)	(5)	(6)
83.02	Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows blinds, coachwork, saddlery, trunks, caskets and the like (including automatic door closers); base metal hat-racks, hat-pegs, brackets and the like: A. Fittings and mountings suitable for motor vehicles	Free	Free	Free	37.5 %
84.06	Internal combustion piston engines: A. Suitable for motor vehicles	Free	Free	Free	37.5 %
84.08	Other engines and motors: A. Suitable for motor vehicles	Free	Free	Free	37.5 %
84.10	Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds: A. Pumps suitable for motor vehicles: 2. Other C. Parts of pumps: 1. A. Suitable for the pumps of subheadings A 2 of this heading	Free	Free	Free	37.5 %
84.11	Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors, and free-piston generators for gas turbines); fans, blowers and the like: A. Suitable for motor vehicles	Free	Free	Free	37.5 %

No in Customs Tariff of Ireland on 1 January 1972	Description of goods	Rate of protective element			Rate of fiscal element
		Full	Preferential	Special preferential	
(1)	(2)	(3)	(4)	(5)	(6)
84.18	Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases: A. Suitable for motor vehicles	Free	Free	Free	37.5 %
84.21	Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers (charged or not); spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines: A. Windscreen washers suitable for motor vehicles	Free	Free	Free	37.5 %
84.22	Lifting, handling, loading or unloading machinery, telphers and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors and teleferics), not being machinery falling within heading No 84.23: A. Suitable for motor vehicles: 1. Portable jacks suitable for motor vehicles 3. Cranes and winches suitable for breakdown motor vehicles	Free Free	Free Free	Free Free	37.5 % 37.5 %
84.59	Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter: C. Other: 2. Parts suitable for motor vehicles	Free	Free	Free	37.5 %
84.61	Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves:	Free	Free	Free	37.5 %

No in Customs Tariff of Ireland on 1 January 1972	Description of goods	Rate of protective element			Rate of fiscal element
		Full	Preferential	Special preferential	
(1)	(2)	(3)	(4)	(5)	(6)
84.61 (<i>cont'd</i>)	B. Parts suitable for motor vehicles: 1. Tyre valves 2. Other	Free Free	Free Free	Free Free	37.5 % 37.5 %
84.63	Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), flywheels, pulleys and pulley blocks, clutches and shaft couplings: B. Parts suitable for motor vehicles: 2. Other	Free	Free	Free	37.5 %
85.01	Electrical goods of the following descriptions: generators, motors, converters (rotary or static), trans formers, rectifiers and rectifying apparatus, inductors: A. Motors: 1. Suitable for motor vehicles D. Static converters, rectifiers and rectifying apparatus: 1. Suitable for motor vehicles	Free Free	Free Free	Free Free	37.5 % 37.5 %
85.02	Electro-magnets; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets; electro-magnetic and permanent magnet chucks, clamps, vices and similar work holders; electro-magnetic clutches and couplings; electro-magnetic brakes; electro-magnetic lifting heads: A. Suitable for motor vehicles	Free	Free	Free	37.5 %
85.04	Electric accumulators: B. Other: 1. Suitable for motor vehicles	Free	Free	Free	37.5 %

No in Customs Tariff of Ireland on 1 January 1972	Description of goods	Rate of protective element			Rate of fiscal element
		Full	Preferential	Special preferential	
1	2	3	4	5	6
85.08	Electrical starting and ignition equipment for internal combustion engines (including ignition magnetos, magneto-dynamos, ignition coils, starter motors, sparking plugs and glow plugs); generators (dynamios and alternators) and cut-outs for use in conjunction with such engines: C. Other: 1. Suitable for motor vehicles	Free	Free	Free	37.5 %
85.09	Electrical lighting and signalling equipment and electrical windscreen wipers, defrosters and demisters, for cycles or motor vehicles: A. Suitable for motor vehicles	Free	Free	Free	37.5 %
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus: B. Transmitting sets, receiving sets, and combined transmitting and receiving sets, exclusively designed or adapted for fitting to motor vehicles D. Parts: 2. Suitable only for the goods of subheading B of this heading	Free	Free	Free	37.5 %
85.18	Electrical capacitors, fixed or variable: A. Suitable for the ignition systems of motor vehicles	Free	Free	Free	37.5 %

No in Customs Tariff of Ireland on 1 January 1972	Description of goods (2)	Rate of protective element			Rate of fiscal element (6)
		Full (3)	Preferential (4)	Special preferential (5)	
85.19	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arresters, surge suppressors, plugs, lampholders and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; printed circuits; switchboards (other than telephone switchboards) and control panels: A. Suitable for motor vehicles	Free	Free	Free	37.5 %
85.26	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from an minor components of metal incorporated during moulding solely for purposes of assembly, but not including insulators falling within heading No 85.25: C. Suitable for motor vehicles	Free	Free	Free	37.5 %
87.01	Tractors (other than those falling within heading No 87.07), whether or not fitted with power take-offs, winches or pulleys: D. Other: 1. Knocked-down 2. Other: — In respect of the body (if any) — In respect of the chassis	Free 35 % or £ 40-0000/(*) body 22.5 %	Free 35 % or £ 40-0000/(*) body 22.5 %	Free 35 % or £ 40-0000/(*) body 22.5 %	17.5 % 15 % 15 %
87.02	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No 87.09): A. Motor cars: 1. Knocked-down	Free	Free	Free	17.5 %

(*) The rate applicable is whichever is the greater.

Notes Customs Tariff of Ireland on 1 January 1972	Description of goods	Rate of protective element			Rate of fiscal element
		Full	Preferential	Special preferential	
1.	(2)	(3)	(4)	(5)	(6)
87.02 <i>cont'd</i>	2. Other:				
	a) Completely assembled motor cars which are of a value of not less than £ 1 300, and are suitable only for the carriage of persons and their personal luggage, and are of a type which is ordinarily kept for the personal use of the owner and members of his family or household	60 %	60 %	60 %	15 %
	b) Other:				
	(i) Three-wheeled vehicles	22.5 %	22.5 %	22.5 %	15 %
	(ii) Other	60 %	60 %	60 %	15 %
	B. Omnibuses:				
	1. Knocked-down:				
	— In respect of the body	Free	Free	Free	17.5 %
	— In respect of the chassis	Free	Free	Free	12.5 %
	2. Other:				
87.03	a) Unused:				
	(i) For the carriage of not more than 16 persons inclusive of the driver	60 %	60 %	60 %	15 %
	(ii) Other	35 %	35 %	35 %	15 %
	b) Used	60 %	60 %	60 %	15 %
	Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire-escapes, road sweeper lorries, snow ploughs, spraying lorries, crane lorries, searchlight lorries, mobile workshops and mobile radiological units), but not including the motor vehicles of heading No 87.02:				
	B. Other:				
	1. Knocked-down	Free	Free	Free	17.5 %
	2. Other	22.5 %	22.5 %	22.5 %	15 %

No in Customs Tariff of Ireland on 1 January 1972	Description of goods	Rate of protective element			Rate of fiscal element
		Full	Preferential	Special preferential	
(1)	(2)	(3)	(4)	(5)	(6)
87.04	Chassis fitted with engines, for the motor vehicles falling with heading No 87.01, 87.02 or 87.03: B. Other: 1. Knocked-down: a) For omnibuses or ambulances b) Other 2. Other: a) For motor cars, omnibuses or commercial vehicles (other than three-wheeled vehicles) b) Other	Free Free 60 % 22.5 %	Free Free 60 % 22.5 %	Free Free 60 % 22.5 %	12.5 % 17.5 % 15 % 15 %
87.05	Bodies (including cabs), for the motor vehicles falling within heading No 87.01, 87.02 or 87.03: B. Other: 1. Knocked-down 2. Other: a) For motor cars (other than three-wheeled vehicles): (i) For the carriage of not more than 7 persons in- clusive of the driver (ii) Other b) For omnibuses: (i) Unused (ii) Used c) For commercial vehicles or tractors d) Other	Free 60 % 22.5 % 35 % 135 % 35 % or £ 40-0000/(*) body 22.5 %	Free 60 % 22.5 % 35 % 135 % 35 % or £ 40-0000/(*) body 22.5 %	Free 60 % 22.5 % 35 % 135 % 35 % or £ 40-0000/(*) body 22.5 %	17.5 % 15 % 15 % 15 % 15 % 15 % 15 %

(*) The rate applicable is whichever is the greater.

No in Customs Tariff of Ireland on 1 January 1972	Description of goods	Rate of protective element			Rate of fiscal element
		Full	Preferential	Special preferential	
(1)	(2)	(3)	(4)	(5)	(6)
87.06	Parts and accessories of the motor vehicles falling within heading No 87.01, 87.02 or 87.03:				
	E. Other parts and accessories:				
	1. Body shells (other than one-piece mouldings) completely or substantially assembled:				
	a) For motor cars (other than three-wheeled vehicles)	37.5%	37.5%	37.5%	37.5%
	b) For omnibuses:				
	(i) For the carriage of not more than 16 persons inclusive of the driver	37.5%	37.5%	37.5%	37.5%
	(ii) Other	12.5%	12.5%	12.5%	37.5%
	c) For commercial vehicles or tractors	12.5%	12.5%	12.5%	37.5%
	d) Other	Free	Free	Free	37.5%
	2. Body balloons for omnibuses	37.5%	37.5%	37.5%	37.5%
87.08	3. Body balloons for motor cars (other than three-wheeled vehicles)	37.5%	37.5%	37.5%	37.5%
	4. Other:				
	a) Of bodies for omnibuses, tractors or commercial vehicles	12.5%	12.5%	12.5%	37.5%
	b) Other	Free	Free	Free	37.5%
	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles:				
	A. Knocked-down	Free	Free	Free	17.5%
	B. Other	22.5%	22.5%	22.5%	15%

No in Customs Tariff of Ireland on 1 January 1972	Description of goods	Rate of protective element			Rate of fiscal element
		Full	Preferential	Special preferential	
(1)	(2)	(3)	(4)	(5)	(6)
87.09	Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds: A. Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars: 1. Knocked-down 2. Other: a) With a side-car: — In respect of the side-car — In respect of the cycle b) Without a side-car B. Side-cars of all kinds	Free 10% 22.5% 22.5% 10%	Free 10% 22.5% 22.5% 10%	Free 10% 22.5% 22.5% 10%	17.5% 15% 15% 15% 15%
87.12	Parts and accessories of articles falling within heading No 87.09, 87.10 or 87.11: A. Of the articles of heading No 87.09	Free	Free	Free	37.5%
90.23	Hydrometers and similar instruments; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not; any combination of these instruments: A. Thermometers suitable for use as parts of motor vehicles	Free	Free	Free	37.5%
90.24	Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases, or for automatically controlling temperature, (for example, pressure gauges, thermostats, level gauges, flow meters, heat meters, automatic oven-draught regulators), not being articles falling within heading No 90.14: A. Instruments and apparatus suitable for use as parts of motor vehicles, (for example, fuel gauges, oil pressure gauges)	Free	Free	Free	37.5%

No in Customs Tariff of Ireland on 1 January 1972	Description of goods	Rate of protective element			Rate of fiscal element
		Full	Preferential	Special preferential	
(1)	(2)	(3)	(4)	(5)	(6)
90.27	Revolution counters, production counters, taximeters, mileometers, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers (other than articles falling within heading No 90.14); stroboscopes: A. Mileometers, revolution indicators and speed indicators suitable for use as parts of motor vehicles; taximeters	Free	Free	Free	37.5 %
90.28	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus: A. Instruments and apparatus suitable for use as parts of motor vehicles	Free	Free	Free	37.5 %
90.29	Parts or accessories suitable for use solely or principally with one or more of the articles falling within heading No 90.23, 90.24, 90.26, 90.27 or 90.28: B. Parts suitable for the articles falling within heading No 90.23 A, 90.24 A, 90.27 A or 90.28 A	Free	Free	Free	37.5 %
92.11	Gramophones, dictating machines and other sound recorders and reproducers, including record-players and tape decks, with or without soundheads, television image and sound recorders and reproducers, magnetic: A. 1. Tape recorders and reproducers suitable for motor vehicles which are shown in Chapter 87 as chargeable with duty	Free	Free	Free	37.5 %

No in Customs Tariff of Ireland on 1 January 1972	Description of goods	Rate of protective element			Rate of fiscal element
		Full	Preferential	Special preferential	
(1)	(2)	(3)	(4)	(5)	(6)
94.01	Chairs and other seats, (other than those falling within heading No 94.02), whether or not convertible into beds, and parts thereof: A. Chairs and other seats: 1. Suitable for motor vehicles: a) Non-folding baby chairs and seats b) Other B. Parts: 1. Suitable for the motor vehicle seats of subheading A 1 of this heading	Free 12.5 %	Free 12.5 %	Free 12.5 %	37.5 % 37.5 %

COMMISSION OPINION

of 2 May 1973

addressed to the Government of the Kingdom of Belgium on an amendment to two provisions of Article 57 of the Royal Decree of 14 March 1968 making general provisions for the road traffic policy

(73/201/EEC)

In accordance with Article 1 of the Council Decision (1) of 21 March 1962 instituting a procedure for prior examination and consultation in respect of certain laws, Regulations and administrative provisions concerning transport proposed in Member States, the Belgian Government communicated to the Commission, by letter of 22 March 1973 from its Permanent Representative to the European Communities, the amendments which it proposes to make to two provisions of Article 57 of the Royal Decree of 14 March 1968 making general provisions for the road traffic policy.

The letter from the Permanent Representative reached the Commission on 27 March 1973 and the Belgian Government has also informed the other Member States of the proposed amendments.

The Commission did not consider it necessary to consult the other Member States pursuant to Article 2 (3) of the Council Decision of 21 March 1962.

I

Pursuant to Article 2 of the Council Decision of 21 March 1962, the Commission delivers the following Opinion:

1. The proposed amendments relate to Article 57 (2.1) (1°) (maximum length of single axle trailers) and Article 57 (2.2) (1°) (maximum length of a combination made up of a tractor and a semi-trailer) of the Royal Decree of 14 March 1968 cited above. That Article makes provision relating to the dimensions of vehicles.

2. *Amendment to Article 57 (2.1) (1°)*

The Commission notes that the proposed amendment is intended to increase the maximum length of single

axle trailers from 8m to 10m in cases where the permissible maximum weight is greater than 2 500 kg.

There is no reference to this special type of vehicle in the Commission proposal (2) of 21 June 1971 for a Council Directive relating to the weights and dimensions of commercial road vehicles and to certain supplementary technical requirements.

Moreover, the Commission has not so far submitted any harmonized requirements for this type of vehicle in pursuance of 2.4.1 of Annex II of the Council Directive (3) of 6 February 1970 on the approximation of the laws of the Member States relating to the type-approval of motor vehicles and their trailers.

The Commission considers that in the case in point the amendment to the existing Belgian Regulations, which tends to conform to the Regulations of other countries of the Common Market, does not create a situation contrary to Community interests. It nevertheless draws the attention of the Belgian Government to the fact that the adoption of Community rules on weights and dimensions of vehicles, and in particular on their length in relation to the turning circle requirements of combinations of vehicles consisting of a single axle trailer, may necessitate some adjustment to the provisions now being proposed.

3. *Amendment of Article 57 (2.2) (1°)*

The Commission notes that the proposed amendment is intended to increase the maximum length of a combination made up of a tractor and a semi-trailer from 15 to 15.50m.

(1) OJ No 23, 3. 4. 1962, p. 720/62.

(2) OJ No C 90, 11. 9. 1971, p. 25.

(3) OJ No L 42, 23. 2. 1970, p. 1.

This amendment is in accordance with the relevant provision of the Commission proposal of 21 June 1971 referred to under 2 above. It is also in accordance with the Council guidelines formulated on the matter during the meeting held on 17 and 18 May 1972 and repeated at the meeting held on 6 and 7 November 1972.

The Commission considers that the introduction of the amendment relating to the length of articulated vehicles proposed by the Belgian Government is not therefore likely to prejudice the finding of a Community solution, even though negotiations are at present going on between the nine Member States with a view to reaching an agreement on weights and dimensions.

II

4. In conclusion, the Commission finds no objections to the amendments proposed by the Belgian Government.

5. The Commission will inform the other Member States of this Opinion.

Done at Brussels, 2 May 1973.

For the Commission

The President

François-Xavier ORTOLI

COMMISSION DECISION

of 14 May 1973

declaring that the conditions governing the mobilization of common wheat for a national food aid project are satisfied

(Only the Italian text is authentic)

(73/202/EEC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES:

Having regard to the Treaty establishing the European Economic Community;

Having regard to Council Regulation No 120/67/EEC ⁽¹⁾ of 13 June 1967 on the common organization of the market in cereals, as last amended by the Act ⁽²⁾ annexed to the Treaty ⁽³⁾ concerning the Accession of new Member States to the European Economic Community and the European Atomic Energy Community, signed at Brussels on 22 January 1972;

Having regard to Council Regulation (EEC) No 290/69 ⁽⁴⁾ of 17 February 1969, laying down the criteria for the mobilizing of cereals intended as food aid, as amended by Regulation (EEC) No 832/69 ⁽⁵⁾ and renewed by Regulations (EEC) No 2338/69 ⁽⁶⁾ and (EEC) No 2046/70 ⁽⁷⁾, and in particular Article 4 (1) thereof;

Having regard to the communication from the Republic of Italy of 30 April 1973, informing the Commission of its intention to supply food aid to the Kingdom of Morocco within the framework of a national project under the 1970/71 programme of food aid in the form of grain and to mobilize to this end 20 000 tons of wheat other than durum out of the stocks of the Azienda di Stato per gli Interventi nel Mercato Agricolo (AIMA);

Whereas the Italian intervention agency holds stocks of common wheat;

Whereas the measures provided for in this Decision are in accordance with the Opinion of the Management Committee for Cereals;

HAS ADOPTED THIS DECISION:

Article 1

It is hereby declared that the conditions laid down in Article 2 (2) of Regulation (EEC) No 290/69 are satisfied in connection with the national food aid project, which the Republic of Italy intends to undertake during the month of May 1973, involving the supply of 20 000 metric tons of common wheat which is to be mobilized out of stocks held by the Italian intervention Agency (AIMA) shipment to be made from the ports of 'La Spezia' and 'Livorno'.

Article 2

This Decision is addressed to the Republic of Italy.

Done at Brussels, 14 May 1973.

For the Commission

The President

François-Xavier ORTOLI

⁽¹⁾ OJ No 117, 19. 6. 1967, p. 2269/67.

⁽²⁾ OJ No L 73, 27. 3. 1972, p. 14.

⁽³⁾ OJ No L 73, 27. 3. 1972, p. 5.

⁽⁴⁾ OJ No L 41, 18. 2. 1969, p. 2.

⁽⁵⁾ OJ No L 107, 6. 5. 1969, p. 3.

⁽⁶⁾ OJ No L 298, 25. 11. 1969, p. 8.

⁽⁷⁾ OJ No L 228, 15. 10. 1970, p. 1.

COMMISSION RECOMMENDATION

of 23 May 1973

addressed to the Government of the Kingdom of Denmark on a draft law concerning the transport of goods by motor vehicle

(73/203/EEC)

In accordance with Article 1 of the Council Decision ⁽¹⁾ of 21 March 1962 instituting a procedure for prior examination and consultation in respect of certain laws, Regulations and administrative provisions concerning transport proposed in Member States, the Danish Government forwarded to the Commission, in a letter of 21 March 1973 from the Office of its Permanent Representative to the European Communities, the texts of a draft law concerning the transport of goods by motor vehicle and the explanatory memorandum thereto.

This letter reached the Commission on 25 March 1973.

The Danish Government also notified the other Member States of the bill.

At the Commission's suggestion, a briefing session with the representatives of the Danish Government was held in Brussels on 7 May 1973.

The period of one month within which, under the Council Decision of 21 March 1962, the Commission must express an Opinion was, in accordance with Article 2 (4) of that Decision, extended until 25 May 1973.

The Commission did not consider it necessary to consult the other Member States in accordance with Article 2 (3) of the Council Decision of 21 March 1962.

Under Article 2 of the Council Decision of 21 March 1962 the Commission, on the basis of the general guidelines drawn up by the Community institutions as regards access to the road transport market, hereby formulates the following recommendation:

I

1. The Commission notes that the proposed laws are intended, firstly, to make the right to engage in

the occupation of carrier subject to certain conditions regarding financial means and professional competence and, secondly, to regulate all road transport, with the exception of that effected by vehicles of a total laden weight not exceeding 6 metric tons.

The introduction of rules governing access to the market in the transport of goods by road is, as a general principle, in line with the objectives pursued by the common transport policy.

However, the adoption of such measures on the initiative of certain Member States in the framework of their own national legislation is not likely to promote the implementation of that policy. For such a policy to be introduced and for its objectives to be attained, the measures in question must be adopted at Community level within the institutional framework of the Treaty, and they must be implemented simultaneously in a uniform manner by all Member States.

2. As the Commission has pointed out on many occasions, Community rules governing access to the transport market and price formation constitute the essential element of the common organization of transport, which must make it possible to regulate competition, to promote market integration and to achieve freedom to provide services and the right of establishment in the field of transport.

In accordance with the ideas expressed by the Commission, the Council at its meeting on 22 June 1965 agreed to the introduction of a system based on a common organization of the market in transport and on alignment of operating conditions in the national markets. More especially, access to the market and price formation are included as essential elements of this system.

Moreover, in its Resolution of 20 October 1966 the Council stressed, in particular, the importance of adopting provisions concerning the control of capacity and the right to engage in the occupation of carrier, and requested the Commission to present corresponding proposals to it as soon as possible in respect of national and international transport.

⁽¹⁾ OJ No 23, 3. 4. 1962, p. 720/62.

A proposal ⁽¹⁾ to this effect was made by the Commission as early as 1967, and was approved by the European Parliament and the Economic and Social Committee.

II

Regarding the various Chapters of the draft law, the Commission hereby formulates the following observations:

3. As regards the objectives pursued, Article 1 establishes as a principle the search for a balance between supply and demand, for healthy competition between carriers and for a rational distribution of transport services between the various forms of transport. The Commission points out that the concept of the common transport policy is based on the idea that the optimum distribution of traffic as between forms of transport and transport undertakings must be ensured by free competition. To seek to achieve such a distribution by means of active coordinating measures, in the form of rules and Regulations or not, is therefore out of the question.

Such a concept, however, does not preclude all intervention by the authorities in the market. On the contrary, it implies the need for certain intervention measures with a threefold aim:

- To ensure the functioning of the market by placing the forms of transport and transport undertakings on an equal footing, through harmonization of the conditions of competition and the appropriate charging of infrastructure costs;
- To prevent or remedy the abuses to which competition can give rise, namely the abuse of dominant positions and ruinous competition, by the introduction of permanent machinery for the supervision and control of capacity and, if need be, by means of temporary selective measures;
- To contribute to attaining objectives of regional and social policy, in so far as the interplay of market forces alone would not produce that result.

4. The Commission notes that in Chapter 2 concerning definitions:

- As regards carriage for hire or reward, a positive definition leads inevitably to conflicting interpretations, particularly regarding the concept of remuneration adopted, whereas a negative definition in relation to that of own account operations would have favoured harmonization while avoiding such interpretations;

— As regards own account transport operations, the proposed definition differs in various respects from the delimitation employed at Community level, which appears in Article 9 of Council Regulation No 11 ⁽²⁾ of 27 June 1960. Moreover, the draft law does not contain any provisions concerning the equivalence of own account transport operations and transport by means of hired vehicles. The Commission considers that, in view of the principle that the introduction of different provisions in Member States should be avoided, it would be desirable for the Danish Government to include in its definition the abovementioned delimitation. Furthermore, given the economic advantage represented in certain cases by the hire of vehicles, it would be desirable for the draft law to include the provisions laid down in Article 32 (2) of the abovementioned Commission proposal of 15 June 1967;

— As regards regular services, the definition also differs from that laid down by the Commission in Article 1 of its proposal of 15 June 1967 referred to above and, moreover, does not provide for the adoption of operating rules approved by the authorities, which are necessary to ensure proper functioning and the safeguard of users' interests.

5. In Chapter 3 concerning carriage for hire or reward, the criteria adopted by the Danish Government for fixing the number of authorizations are likely to introduce a degree of coordination and to give the authorizations a commercial value. In this connection, the Commission points out that, in its various proposals relating to access to the transport market, it has argued that authorizations should be non-transferable. If this were so, they could have no commercial value.

The Council accepted this principle by declaring on 28 February 1972, when it adopted Regulation (EEC) No 517/72 ⁽¹⁾ on the introduction of common rules for regular and special regular services by coach and bus between Member States, that 'the approval given by the competent authorities to the transfer of authorizations must guarantee that the authorizations issued will not be the subject of any trade'. Furthermore, as regards the conditions governing the right to engage in the occupation of road haulage contractor, the Commission notes that they only approximately correspond to the conditions contemplated at Community level and that, moreover, progress to date is such that a Directive should shortly be adopted concerning the conditions governing the right to engage in the occupation of road haulage contractor.

⁽¹⁾ Proposal for a Council Regulation on the introduction of common rules governing the right to engage in the occupation of road haulage contractor in the field of national and international transport, and on rules governing capacity in the field of the national transport of goods by road (OJ No 254, 20. 10. 1967, p. 3).

⁽²⁾ Regulation No 11 concerning the abolition of discrimination in transport rates and conditions, in implementation of Article 79 (3) of the Treaty establishing the EEC (OJ No 52, 16. 8. 1960, p. 1121/60).

⁽³⁾ OJ No L 67, 20. 3. 1972, p. 19.

In addition, the adoption of different subjective conditions in Member States would constitute an obstacle to the early attainment of the right of establishment.

III

6. Given the foregoing, the Commission considers that the introduction of the proposed Danish measures should be integrated at Community level by the adoption of corresponding measures in line with the principles laid down by the Council in its Agreement of 22 June 1965 and in accordance with its Resolution of 20 October 1966.

At all events, the Commission hereby recommends the Danish Government to amend the contemplated

proposals in line with the observations formulated in Section II above, with a view to bringing them into harmony with the general lines of the common transport policy.

IV

7. The Commission shall inform the other Member States of the Recommendation.

Done at Brussels, 23 May 1973.

For the Commission

The President

François-Xavier ORTOLI

COMMISSION DECISION

of 30 May 1973

discontinuing the 4th partial invitation to tender for white sugar issued under Regulation (EEC) No 1101/73

(Only the French text is authentic)

(73/204/EEC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES:

Having regard to the Treaty establishing the European Economic Community;

Having regard to Council Regulation No 1009/67/EEC ⁽¹⁾ of 18 December 1967 on the common organization of the market in sugar, as last amended by Regulation (EEC) No 174/73 ⁽²⁾, and in particular Article 10 (3) thereof;

Whereas, in accordance with Commission Regulation (EEC) No 1101/73 ⁽³⁾ of 26 April 1973 on a standing invitation to tender for the sale for export of white sugar held by the French intervention agency, the said agency is to issue partial invitations to tender for the sale of white sugar which it holds and for determining the export refund on such sugar;

Whereas, in accordance with Article 9 of Commission Regulation (EEC) No 258/72 ⁽⁴⁾ of 3 February 1972 laying down detailed rules concerning the sale by tender of sugar by intervention agencies, where the terms of the invitation to tender do not specify a maximum amount for the refund, that amount shall be fixed in accordance with the procedure laid down in Article 40 of Regulation No 1009/67/EEC, after

examination of the tenders, account being taken of market conditions and potential outlets; whereas, however, pursuant to Article 9 last sentence of Commission Regulation (EEC) No 258/72, a Decision may be taken to discontinue the tender;

Whereas the measures provided for in this Decision are in accordance with the Opinion of the Management Committee for Sugar;

HAS ADOPTED THIS DECISION:

Article 1

The 4th partial invitation to tender issued under Regulation (EEC) No 1101/73, the time limit for the submission of tenders in response to which expired on 30 May 1973, is hereby discontinued.

Article 2

This Decision is addressed to the French Republic.

Done at Brussels, 30 May 1973.

For the Commission

P. J. LARDINOIS

Member of the Commission

⁽¹⁾ OJ No 308, 18. 12. 1967, p. 1.

⁽²⁾ OJ No L 25, 30. 1. 1973, p. 1.

⁽³⁾ OJ No L 112, 28. 4. 1973, p. 20.

⁽⁴⁾ OJ No L 31, 4. 2. 1972, p. 22.