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I

(Acts whose publication is obligatory)

COUNCIL REGULATION (EEC) No 3060/78

of 19 December 1978

providing exemption from import duties for goods in small consignments of a non-commercial character from third countries

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Articles 28, 43 and 235 thereof,

Having regard to the proposal from the Commission ⁽¹⁾,

Having regard to the opinion of the European Parliament ⁽²⁾,

Having regard to the opinion of the Economic and Social Committee ⁽³⁾,

Whereas Section II (B) of the preliminary provisions of the Common Customs Tariff provides that customs duty shall be charged at a flat rate of 10 % *ad valorem* on goods sent in small consignments to private persons, provided that such importations are not of a commercial nature ; whereas Council Regulation (EEC) No 3539/73 of 18 December 1973 on the rate of import charges collected on small non-commercial consignments of agricultural products and goods coming under Regulation (EEC) No 1059/69 ⁽⁴⁾ provides that this flat-rate duty shall be charged in place of all the import charges provided for under the common agricultural policy and in place of those provided for in respect of goods to which Regulation (EEC) No 1059/69 applies ;

Whereas, in the absence of any arrangements for relief from duty adopted pursuant to the Treaty, this customs duty of a flat rate of 10 % *ad valorem* is applicable to the importation of all small consignments which satisfy the conditions of Section II (B) (2) of the preliminary provisions of the Common Customs Tariff, whatever the status of the sender and even where the value is minimal ; whereas under para-

graph 4 of the same Section II (B) and under Article 1 (3) of Regulation (EEC) No 3539/73 the addressee of the consignment has the option only of requesting that, before the said flat rate is applied to them, all the goods making up the consignment be subject to the import duties appropriate to them ;

Whereas the personal relationships which exist between private persons resident in third countries and those resident in the Community may on certain occasions lead to there being sent from one to the other small consignments of an essentially personal nature and having a very low value ;

Whereas it is in no way essential to the economy of the Community that goods in small consignments be subjected either to customs duty at a flat rate of 10 % *ad valorem* or to the relevant rate of the import duties ;

Whereas the total value of small consignments of a non-commercial nature which are eligible for exemption may nonetheless not exceed 30 European units of account ; whereas in order to avoid abuse of the arrangement it is necessary to exclude from exemption certain highly taxed goods where such goods are contained in a consignment in a quantity exceeding certain limits,

HAS ADOPTED THIS REGULATION :

Article 1

1. Goods in small consignments of a non-commercial character sent from a third country by private persons to other private persons in the customs territory of the Community shall be admitted free of import duties under the terms of this Regulation.

⁽¹⁾ OJ No C 24, 1. 2. 1975, p. 11.

⁽²⁾ OJ No C 261, 6. 11. 1978, p. 46.

⁽³⁾ Opinion delivered on 19 October 1978 (not yet published in the Official Journal).

⁽⁴⁾ OJ No L 361, 29. 12. 1973, p. 8.

2. For the purposes of paragraph 1 :

(a) 'small consignments of a non-commercial character' means consignments which :

- are of an occasional nature,
- contain only goods intended for the personal or family use of the consignees, the nature and quantity of which do not indicate that they are being imported for any commercial purpose,
- contain goods with a total value, including that of products referred to in Article 2, not exceeding 30 European units of account,
- are sent by the sender to the consignee without payment of any kind being required of the latter ;

(b) 'import duties' means customs duties and charges having equivalent effect, agricultural levies and other import charges under the common agricultural policy or under the special arrangements applicable by virtue of Article 235 of the Treaty to certain goods resulting from the processing of agricultural products.

Article 2

The exemption referred to in Article 1 shall apply to the goods listed below subject to the quantitative limits laid down for each :

(a) *tobacco products*

- 50 cigarettes,
- or 25 cigarillos (cigars of a maximum weight of three grams each),
- or 10 cigars,
- or 50 grams of pipe tobacco ;

(b) *alcoholic beverages*

- distilled beverages and spirits, of an alcoholic strength exceeding 22° : one standard bottle (not exceeding one litre),
- or
- distilled beverages and spirits and aperitifs with a wine or alcohol base, of an alcoholic strength

not exceeding 22° ; sparkling wines and liqueur wines : one standard bottle (not exceeding one litre),

or

- still wines : two litres ;

(c) *perfumes* : 50 grams,

or

toilet waters : 0.25 litre or eight ounces.

Article 3

Goods listed in Article 2 contained in a small consignment of a non-commercial character in quantities exceeding those laid down in the said Article shall be excluded in their entirety from exemption, without prejudice to the application of Section II (B) of the preliminary provisions of the Common Customs Tariff.

Article 4

1. Member States shall have the option of rounding off the sum arrived at by converting 30 European units of account into national currency.

2. Member States shall have the option of maintaining unchanged the equivalent in national currency of 30 European units of account if, at the time of the annual adjustment provided for in the first subparagraph of Article 2 (2) of Council Regulation (EEC) No 2779/78 of 23 November 1978 on the procedure for applying the European unit of account (EUA) to legal acts adopted in the customs sphere ⁽¹⁾, the conversion of this amount results, before the rounding off provided for in paragraph 1, in a change in the equivalent in national currency of less than 5 %.

Article 5

This Regulation shall enter into force on 1 January 1979.

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

Done at Brussels, 19 December 1978.

For the Council

The President

H.-D. GENSCHER

⁽¹⁾ OJ No L 333, 30. 11. 1978, p. 5.

COUNCIL REGULATION (EEC) No 3061/78**of 19 December 1978****amending Regulation (EEC) No 1544/69 on the tariff treatment applicable to goods contained in travellers' personal luggage**

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 28 thereof,

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Parliament⁽¹⁾,

Having regard to the opinion of the Economic and Social Committee⁽²⁾,

Whereas Article 1 (1) of Council Regulation (EEC) No 1544/69 of 23 July 1969 on the tariff treatment applicable to goods contained in travellers' personal luggage⁽³⁾ provides that goods contained in travellers' personal luggage shall be exempt from common customs duties if the imported goods have no commercial character;

Whereas the total value of the goods covered by the exemption must not exceed 25 units of account per person; whereas Article 1 (2) of Regulation (EEC) No 1544/69 allows Member States to reduce this exemption to 10 units of account for travellers under 15 years of age;

Whereas with effect from 1 January 1979 sums expressed in units of account in legal acts adopted in the customs sphere must be expressed in European units of account;

Whereas this adaptation should not have the effect of reducing the amount in national currency resulting from the conversion of the amounts currently eligible for exemption;

Whereas the opportunity offered by this adaptation should also be used to take account of the measures for the benefit of travellers recommended by the specialized international organizations, and in particular those contained in Annex F (3) to the International Convention on the simplification and harmonization of customs procedures, concluded under the auspices of the Customs Cooperation Council, to which the European Economic Community and its Member States are Contracting Parties;

Whereas this two-fold objective may be achieved by fixing the amount of the exemption provided for in

Article 1 (1) of Regulation (EEC) No 1544/69 at 40 European units of account and the amount provided for in Article 1 (2) at 20 European units of account;

Whereas, however, in order to prevent possible false interpretation, it must be expressly stated that relief from common customs duty is available only to travellers coming from a third country,

HAS ADOPTED THIS REGULATION:

Article 1

The text of Article 1 of Regulation (EEC) No 1544/69 is hereby amended as follows:

(a) Paragraph 1 shall be replaced by the following:

'1. Goods contained in the personal luggage of travellers coming from third countries shall be exempt from common customs duties if the imported goods have no commercial character and the total value of the goods does not exceed 40 European units of account per person.

For the purposes of this Regulation, "personal luggage" shall mean the whole of the luggage which a traveller is in a position to submit to the customs authorities upon his arrival, as well as luggage which he submits later to the same authorities, subject to proof that such luggage was registered as accompanied luggage, at the time of his departure, with the company which has been responsible for conveying him.

The definition of "personal luggage" shall not cover portable containers containing fuel. However, for each means of motor transport a quantity of fuel not exceeding 10 litres shall be admitted duty free in such a container, without prejudice to national provisions governing the possession and transport of fuel.'

(b) Paragraph 2 shall be replaced by the following:

'2. Member States may reduce this exemption to 20 European units of account for travellers under 15 years of age.'

(c) In paragraph 3, '25 units of account' shall read '40 European units of account'.

⁽¹⁾ OJ No C 261, 6. 11. 1978, p. 45.

⁽²⁾ Opinion delivered on 19 October 1978 (not yet published in the Official Journal).

⁽³⁾ OJ No L 191, 5. 8. 1969, p. 1.

Article 2

Article 2 (2) of Regulation (EEC) No 1544/69 shall be replaced by the following:

- '2. Travellers under 17 years of age shall not qualify for any exemption in respect of the goods referred to in paragraph 1 (a) and (b).'

Article 3

Article 8 of Regulation (EEC) No 1544/69 shall be replaced by the following:

'Article 8

1. Member States may round off the sums resulting from the conversion into national currency of the amounts provided for in Article 1.
2. Member States may maintain unchanged the exchange value of the amounts of 40 and 25 Euro-

pean units of account in national currency if, at the time of the annual adjustment referred to in the first subparagraph of Article 2 (2) of Council Regulation (EEC) No 2779/78 of 23 November 1978 applying the European unit of account (EUA) to legal acts adopted in the customs sphere⁽¹⁾, the conversion of these amounts leads, before the rounding off provided for in paragraph 1, to an alteration of less than 5 % in the exchange value denominated in national currencies.

⁽¹⁾ OJ No L 333, 30. 11. 1978, p. 5.'

Article 4

This Regulation shall enter into force on 1 January 1979.

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

Done at Brussels, 19 December 1978.

For the Council

The President

H.-D. GENSCHER

COUNCIL REGULATION (EEC) No 3062/78
of 19 December 1978

**amending Regulation (EEC) No 3164/76 on the Community quota for the
carriage of goods by road between Member States**

THE COUNCIL OF THE EUROPEAN
COMMUNITIES,

Having regard to the Treaty establishing the European
Economic Community, and in particular Article 75
thereof,

Having regard to the proposal from the Commis-
sion⁽¹⁾,

Having regard to the opinion of the European Parlia-
ment⁽²⁾,

Having regard to the opinion of the Economic and
Social Committee⁽³⁾,

Whereas the introduction of a common policy entails
inter alia the establishment of common rules for the
carriage of goods by road between Member States;
whereas these rules must be drawn up so as to help
bring about a common transport market;

Whereas the system of Community authorizations for
the carriage of goods by road between Member States
promotes the establishment of a Community-wide
transport market to which carriers from all Member
States may have access on an equal footing and
without distinction on grounds of nationality,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EEC) No 3164/76⁽⁴⁾, as last amended by
Regulation (EEC) No 3024/77⁽⁵⁾, is hereby amended
as follows:

In Article 3, paragraphs 1 and 2 shall be replaced by
the following:

‘1. The Community quota for 1979 shall consist
of 3 122 authorizations.

2. The number of Community authorizations
allocated to each Member State shall be as
follows:

Belgium	348
Denmark	229
Federal Republic of Germany	567
France	533
Ireland	65
Italy	432
Luxembourg	91
Netherlands	502
United Kingdom	355’

Article 2

This Regulation shall enter into force on 1 January
1979.

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

Done at Brussels, 19 December 1978.

For the Council

The President

G. BAUM

⁽¹⁾ OJ No C 186, 4. 8. 1978, p. 6.

⁽²⁾ OJ No C 261, 6. 11. 1978, p. 53.

⁽³⁾ Opinion delivered on 19 October 1978 (not yet published
in the Official Journal).

⁽⁴⁾ OJ No L 357, 29. 12. 1976, p. 1.

⁽⁵⁾ OJ No L 358, 31. 12. 1977, p. 4.

COUNCIL REGULATION (EEC) No 3063/78
of 18 December 1978

opening, allocating and providing for the administration of a Community tariff quota for frozen beef and veal falling within subheading 02.01 A II b) of the Common Customs Tariff (1979)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Parliament⁽¹⁾,

Whereas, in the context of GATT, the Community has undertaken to open, at a duty of 20 %, an annual Community tariff quota of 38 500 tonnes of frozen beef and veal falling within subheading 02.01 A II b) of the Common Customs Tariff, expressed as boned or boneless meat; whereas, therefore, this tariff quota should be opened on 1 January 1979;

Whereas equal and continuous access to the quota should be ensured for all persons concerned and the rate laid down for the tariff quota should be applied consistently in all Member States to all imports of the product in question until the quota is used up; whereas a system of utilization of the Community tariff quota, based on an allocation between the Member States concerned, would, in the light of the principles outlined above, appear consistent with the Community nature of the quota; whereas, to represent as closely as possible the actual market trends in the product in question, the allocation should be proportionate to the requirements of the Member States calculated with reference to statistical data on imports from third countries during a representative reference period and to the economic prospects for the quota year in question;

Whereas, pursuant to Article 2 (4) of Commission Regulation (EEC) No 193/75 of 17 January 1975 laying down common detailed rules for the application of the system of import and export licences and advance fixing certificates for agricultural products⁽²⁾, as last amended by Regulation (EEC) No 858/78⁽³⁾, import licences authorize the importation of a quantity exceeding by 5 % the quantity indicated therein; whereas, however, the levy provided for in Article 12 of Council Regulation (EEC) No 805/68 of 27 June 1968 on the common organization of the market in

beef and veal⁽⁴⁾, as last amended by Regulation (EEC) No 425/77⁽⁵⁾, should be applied to any quantity exceeding that indicated in the licence;

Whereas, since the tariff quota in question is relatively small, it ought to be possible to provide for a system of allocation based on a single apportionment between the Member States without thereby derogating from its Community nature; whereas it appears best to leave to each Member State the choice of a management system for its share of the quota, so that it may ensure an allocation which is appropriate from an economic viewpoint;

Whereas, since the Kingdom of Belgium, the Kingdom of the Netherlands and the Grand Duchy of Luxembourg are jointly represented by the Benelux Economic Union, any operation concerning the administration of the quota shares allocated to that economic union may be carried out by any one of its members;

Whereas, if at a given date during the quota period it is found that a balance of a quota share remains in one or other Member State, it will be necessary, where appropriate, to re-allocate the amounts which have not been used up, in order that they might be used up by other Member States,

HAS ADOPTED THIS REGULATION:

Article 1

1. A Community tariff quota for frozen beef and veal falling within subheading 02.01 A II b) of the Common Customs Tariff, totalling 38 500 tonnes expressed as boned or boneless meat, is hereby opened for 1979.

For the purpose of charging imports against this quota, 100 kilograms of unboned meat shall be taken to be equivalent to 77 kilograms of boned or boneless meat.

2. Imports of those goods which have been admitted under the benefit of another preferential tariff regime shall not be set off against this tariff quota.

⁽¹⁾ OJ No C 296, 11. 12. 1978, p. 58.

⁽²⁾ OJ No L 25, 31. 1. 1975, p. 10.

⁽³⁾ OJ No L 116, 28. 4. 1978, p. 18.

⁽⁴⁾ OJ No L 148, 28. 6. 1968, p. 24.

⁽⁵⁾ OJ No L 61, 5. 3. 1977, p. 1.

3. The Common Customs Tariff duty for this quota shall be 20 %.

4. For the purpose of applying this Regulation, the levy fixed in accordance with Article 12 of Regulation (EEC) No 805/68 shall, as regards imports effected under the conditions laid down in Article 2 (4) of Regulation (EEC) No 193/75, be applied to any quantities exceeding those indicated in the import licence.

Article 2

1. The quantity of 38 500 tonnes shall be divided into two parts, one totalling 22 000 tonnes, the other 16 500 tonnes, allocated as follows:

	For the part totalling 22 000 tonnes	For the part totalling 16 500 tonnes
Benelux	2 423 tonnes	1 817 tonnes
Denmark	111 tonnes	84 tonnes
Germany	4 334 tonnes	3 251 tonnes
France	1 532 tonnes	1 148 tonnes
Ireland	—	—
Italy	6 314 tonnes	4 736 tonnes
United Kingdom	7 286 tonnes	5 464 tonnes
	22 000 tonnes	16 500 tonnes

2. Imports of the products concerned shall be subject to the provisions adopted under Regulation (EEC) No 974/71 ⁽¹⁾, as last amended by Regulation (EEC) No 557/76 ⁽²⁾, as regards the fluctuation of the currencies of certain Member States.

Article 3

1. The Member States shall take all appropriate steps to guarantee all persons concerned established

within their territories free access to the quota shares allocated to them.

2. The extent to which the shares of the Member States have been used up shall be verified on the basis of imports as the product is presented for customs clearance under the declaration for consumption.

Article 4

The Member States shall regularly inform the Commission of imports which have been charged against their shares.

Article 5

The Member States and the Commission shall cooperate closely to ensure that this Regulation is complied with.

Article 6

The Commission shall, not later than 1 October 1979, submit to the Council a report on the quantities for which licences have been delivered in each Member State.

The Council, acting by a qualified majority on a proposal from the Commission, shall, where appropriate, re-allocate the amounts which have not been used up.

Article 7

This Regulation shall enter into force on 1 January 1979.

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

Done at Brussels, 18 December 1978.

For the Council

The President

H.-D. GENSCHER

⁽¹⁾ OJ No L 106, 12. 5. 1971, p. 1.

⁽²⁾ OJ No L 67, 15. 3. 1976, p. 1.

COUNCIL REGULATION (EEC) No 3064/78
of 21 December 1978

amending the Annex to Regulation (EEC) No 2532/78 on common rules for imports from the People's Republic of China

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

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

Having regard to the proposal from the Commission,

Whereas certain adjustments should be made to the Annex to Council Regulation (EEC) No 2532/78 of 16 October 1978 on common rules for imports from the People's Republic of China ⁽¹⁾ in order to bring it into line with the requirements of the Community's commercial policy in the textile sector;

Whereas, for practical reasons, the Commission should be authorized to bring the Annex in question up to date and see to its publication,

HAS ADOPTED THIS REGULATION:

Article 1

1. The following NIMEXE codes shall be added to the Annex to Regulation (EEC) No 2532/78:

56.06-11
 56.06-15
 56.06-20
 59.04-90
 60.01-30
 60.06-11
 60.06-18
 62.04-25
 62.04-75.

2. The following tariff headings shall be replaced by the headings indicated beside each of them:

<i>old (CCT)</i>	<i>new (NIMEXE)</i>
59.02	59.02-31 59.02-35 59.02-41 59.02-45 59.02-47 59.02-51 59.02-57 59.02-59 59.02-91 59.02-95 59.02-97
59.11	59.11-11 59.11-14 59.11-17 59.11-20

3. The following tariff headings shall be deleted from the Annex to Regulation (EEC) No 2532/78:

62.01 A
 62.05 A
 62.05 C.

Article 2

The Commission is hereby authorized to publish the updated version of the Annex to Regulation (EEC) No 2532/78.

Article 3

This Regulation shall enter into force on 1 January 1979.

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

Done at Brussels, 21 December 1978.

For the Council

The President

Otto Graf LAMBSDORFF

⁽¹⁾ OJ No L 306, 31. 10. 1978, p. 1.

COUNCIL REGULATION (EEC) No 3065/78
of 21 December 1978
amending Regulation (EEC) No 816/70 laying down additional provisions for the
common organization of the market in wine

THE COUNCIL OF THE EUROPEAN
COMMUNITIES,

Having regard to the Treaty establishing the European
Economic Community, and in particular Articles 42
and 43 thereof,

Having regard to the proposal from the Commis-
sion ⁽¹⁾,

Having regard to the opinion of the European Parlia-
ment ⁽²⁾,

Having regard to the opinion of the Economic and
Social Committee ⁽³⁾,

Whereas in order to ensure comparable conditions of
competition between the different products that may
be used to increase alcoholic strength, provision
should be made for the granting of aid, under speci-
fied conditions, for the use of concentrated grape
must whose price entails higher production costs for
producers who are obliged to use it,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EEC) No 816/70 shall be supplemented
by the following Article:

Article 6 (e)

1. If it appears necessary, on the basis of crop
forecasts, to enrich a considerable proportion of
production, an aid may be granted for concen-
trated grape must produced within the Commu-
nity which is used to increase the alcoholic
strength referred to in Article 18 of this Regula-
tion and in Article 7 (2) of Regulation (EEC) No
817/70. The grant of this aid may be reserved for
concentrated grape must produced in Community
vine-growing zone C III if the current trade
patterns in concentrated grape must and blending
wines cannot be guaranteed without this measure.

2. The amount of and conditions for aid as well
as any other arrangements for applying this Article
shall be adopted in accordance with the procedure
laid down in Article 7 of Regulation No 24.

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 from the beginning of the 1978/79
wine-growing year.

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

Done at Brussels, 21 December 1978.

For the Council

The President

Otto Graf LAMBSDORFF

⁽¹⁾ OJ No C 209, 2. 9. 1978, p. 3.

⁽²⁾ Opinion delivered on 15 December 1978 (not yet
published in the Official Journal).

⁽³⁾ Opinion delivered on 30 November 1978 (not yet
published in the Official Journal).

**COMMISSION REGULATION (EEC) No 3066/78
of 27 December 1978**

fixing the import levies on cereals and on wheat or rye flour, groats and meal

THE COMMISSION OF THE EUROPEAN
COMMUNITIES,

Having regard to the Treaty establishing the European
Economic Community,

Having regard to Council Regulation (EEC) No
2727/75 of 29 October 1975 on the common organiza-
tion of the market in cereals⁽¹⁾, as last amended by
Regulation (EEC) No 1254/78⁽²⁾, and in particular
Article 13 (5) thereof,

Whereas the import levies on cereals, wheat and rye
flour, and wheat groats and meal were fixed by Regula-
tion (EEC) No 2724/78⁽³⁾ and subsequent amending
Regulations;

Whereas it follows from applying the provisions
contained in Regulation (EEC) No 2724/78 to the

offer prices and today's quotations known to the
Commission that the levies at present in force should
be altered as shown in the Annex to this Regulation,

HAS ADOPTED THIS REGULATION:

Article 1

The import levies to be charged on products listed in
Article 1 (a), (b) and (c) of Regulation (EEC) No
2727/75 are hereby fixed as shown in the table
annexed to this Regulation.

Article 2

This Regulation shall enter into force on 28
December 1978.

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

Done at Brussels, 27 December 1978.

For the Commission

Finn GUNDELACH

Vice-President

⁽¹⁾ OJ No L 281, 1. 11. 1975, p. 1.

⁽²⁾ OJ No L 156, 14. 6. 1978, p. 1.

⁽³⁾ OJ No L 329, 24. 11. 1978, p. 1.

ANNEX

to the Commission Regulation of 27 December 1978 fixing the import levies on cereals
and on wheat or rye flour, groats and meal

(u.a./tonne).

CCT heading No	Description	Levies
10.01 A	Common wheat, and meslin	83.30
10.01 B	Durum wheat	121.38 ⁽¹⁾ ⁽⁵⁾
10.02	Rye	86.11 ⁽⁶⁾
10.03	Barley	89.15
10.04	Oats	83.80
10.05 B	Maize, other than hybrid maize for sowing	79.85 ⁽²⁾ ⁽³⁾
10.07 A	Buckwheat	2.13
10.07 B	Millet	69.26 ⁽⁴⁾
10.07 C	Grain sorghum	79.92 ⁽⁴⁾
10.07 D	Canary seed ; other cereals	0 ⁽⁵⁾
11.01 A	Wheat or meslin flour	127.96
11.01 B	Rye flour	131.89
11.02 A I a)	Durum wheat groats and meal	199.08
11.02 A I b)	Common wheat groats and meal	137.47

⁽¹⁾ Where durum wheat originating in Morocco is transported directly from that country to the Community, the levy is reduced by 0.50 u.a./tonne.

⁽²⁾ Where maize originating in the ACP or OCT is imported into the French overseas departments the levy is reduced by 6 u.a./tonne as provided for in Regulation (EEC) No 706/76.

⁽³⁾ Where maize originating in the ACP or OCT is imported into the Community the levy is reduced by 1.50 u.a./tonne.

⁽⁴⁾ Where millet and sorghum originating in the ACP or OCT is imported into the Community the levy is reduced by 50 %.

⁽⁵⁾ Where durum wheat and canary seed produced in Turkey are transported directly from that country to the Community, the levy is reduced by 0.50 u.a./tonne.

⁽⁶⁾ The import levy charged on rye produced in Turkey and transported directly from that country to the Community is laid down in Council Regulation (EEC) No 1180/77 and Commission Regulation (EEC) No 2622/71.

**COMMISSION REGULATION (EEC) No 3067/78
of 27 December 1978**

fixing the premiums to be added to the import levies on cereals, flour and malt

THE COMMISSION OF THE EUROPEAN
COMMUNITIES,

Having regard to the Treaty establishing the European
Economic Community,

Having regard to Council Regulation (EEC) No
2727/75 of 29 October 1975 on the common organ-
ization of the market in cereals ⁽¹⁾, as last amended by
Regulation (EEC) No 1254/78 ⁽²⁾, and in particular
Article 15 (6) thereof,

Whereas the premiums to be added to the levies on
cereals and malt were fixed by Regulation (EEC) No
2725/78 ⁽³⁾ and subsequent amending Regulations ;

Whereas, on the basis of today's cif prices and cif
forward delivery prices, the premiums at present in
force, which are to be added to the levies, should be

altered as shown in the tables annexed to this Regula-
tion,

HAS ADOPTED THIS REGULATION :

Article 1

The scale of the premiums to be added, pursuant to
Article 15 of Regulation (EEC) No 2727/75, to the
import levies fixed in advance in respect of cereals
and malt is hereby fixed as shown in the tables
annexed to this Regulation.

Article 2

This Regulation shall enter into force on 28
December 1978.

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

Done at Brussels, 27 December 1978.

For the Commission

Finn GUNDELACH

Vice-President

⁽¹⁾ OJ No L 281, 1. 11. 1975, p. 1.

⁽²⁾ OJ No L 156, 14. 6. 1978, p. 1.

⁽³⁾ OJ No L 329, 24. 11. 1978, p. 4.

ANNEX

to the Commission Regulation of 27 December 1978 fixing the premiums to be added to the import levies on cereals, flour and malt

A. Cereals and flour

(u.a./tonne)

CCT heading No	Description	Current 12	1st period 1	2nd period 2	3rd period 3
10.01 A	Common wheat, and meslin	0	0.61	0.61	0.61
10.01 B	Durum wheat	0	0	0	0
10.02	Rye	0	0	0	0
10.03	Barley	0	0	0	0
10.04	Oats	0	2.01	2.01	0
10.05 B	Maize, other than hybrid maize for sowing	0	1.07	1.07	0.76
10.07 A	Buckwheat	0	0	0	0
10.07 B	Millet	0	0	0	0
10.07 C	Grain sorghum	0	0	0	0
10.07 D	Other cereals	0	0	0	0
11.01 A	Wheat or meslin flour	0	0.84	0.84	0.84

B. Malt

(u.a./tonne)

CCT heading No	Description	Current 12	1st period 1	2nd period 2	3rd period 3	4th period 4
11.07 A I (a)	Unroasted malt, obtained from wheat, in the form of flour	0	1.09	1.09	1.09	1.09
11.07 A I (b)	Unroasted malt, obtained from wheat, other than in the form of flour	0	0.81	0.81	0.81	0.81
11.07 A II (a)	Unroasted malt, other than that obtained from wheat, in the form of flour	0	0	0	0	0
11.07 A II (b)	Unroasted malt, other than that obtained from wheat, other than in the form of flour	0	0	0	0	0
11.07 B	Roasted malt	0	0	0	0	0

COMMISSION REGULATION (EEC) No 3068/78

of 27 December 1978

introducing a countervailing charge on certain varieties of sweet oranges originating in Greece

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 1035/72 of 18 May 1972 on the common organization of the market in fruit and vegetables⁽¹⁾, as last amended by Regulation (EEC) No 1766/78⁽²⁾, and in particular the second subparagraph of Article 27 (2) thereof,

Whereas Article 25 (1) of Regulation (EEC) No 1035/72 provides that, if the entry price of a product imported from a third country remains at least 0.50 unit of account below the reference price for two consecutive market days, a countervailing charge must be introduced in respect of the exporting country concerned, save in exceptional circumstances; whereas this charge is equal to the difference between the reference price and the arithmetic mean of the last two entry prices available for that exporting country;

Whereas Commission Regulation (EEC) No 2655/78 of 13 November 1978 fixing the reference prices for sweet oranges for the 1978/79 marketing year⁽³⁾ fixed the reference price for Class I products of Group I at 18.90 units of account per 100 kilograms net;

Whereas the entry price for a given exporting country is equal to the lowest representative prices recorded for at least 30 % of the quantities from the exporting country concerned which are marketed on all representative markets for which prices are available, less the duties and the charges indicated in Article 24 (3) of Regulation (EEC) No 1035/72; whereas the meaning of representative price is defined in Article 24 (2) of Regulation (EEC) No 1035/72;

Whereas in accordance with Article 3 (1) of Regulation (EEC) No 2118/74⁽⁴⁾, as last amended by Regulation (EEC) No 668/78⁽⁵⁾, the prices to be taken into consideration must be recorded on the representative markets or, in certain circumstances, on other markets; whereas it is necessary to multiply the prices

with the coefficients fixed in Article 1 (4) second indent of Regulation (EEC) No 2655/78;

Whereas, for oranges from Greece of the varieties listed in Article 1 (3) (c) of Regulation (EEC) No 2655/78, the entry price calculated in this way has remained at least 0.50 unit of account below the reference price for two consecutive market days; whereas a countervailing charge should therefore be introduced for certain varieties of sweet oranges originating in Greece;

Whereas if the system is to operate normally the entry prices should be calculated:

- in the case of currencies which are maintained in relation to each other, at any given moment within a band of 2.25 % a rate of exchange based on their effective parity;
- for other currencies an exchange rate based on the arithmetic mean of the spot market rates of each of these currencies recorded for a given period, in relation to the Community currencies referred to in the previous subparagraph,

HAS ADOPTED THIS REGULATION:

Article 1

A countervailing charge of 3.80 units of account per 100 kilograms net is applied to fresh sweet oranges (subheading 08.02 A I of the Common Customs Tariff) originating in Greece other than the varieties Moro, Tarocco, Biondo comune (Blanca comune, Blonde commune), Grano de Oro (Imperial, Sucrena), Baladi, Pera, Macetera, Pineapple, Blood oval (Doblefina, Double fine), Portuguese sanguine, Sanguina redonda (Entrefina), Surinam varieties and the ordinary Sanguina variety, with the exception of Navel sanguines (improved Double fine, Washington sanguina, Sanguina grande) and Maltese sanguines.

Article 2

This Regulation shall enter into force on 29 December 1978.

⁽¹⁾ OJ No L 118, 20. 5. 1972, p. 1.

⁽²⁾ OJ No L 204, 28. 7. 1978, p. 12.

⁽³⁾ OJ No L 320, 14. 11. 1978, p. 5.

⁽⁴⁾ OJ No L 220, 10. 8. 1974, p. 20.

⁽⁵⁾ OJ No L 90, 5. 4. 1978, p. 5.

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

Done at Brussels, 27 December 1978.

For the Commission

Finn GUNDELACH

Vice-President

COMMISSION REGULATION (EEC) No 3069/78

of 27 December 1978

altering the import levies on products processed from cereals and rice

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2727/75 of 29 October 1975 on the common organization of the market in cereals⁽¹⁾, as last amended by Regulation (EEC) No 1254/78⁽²⁾, and in particular Article 14 (4) thereof,

Having regard to Council Regulation (EEC) No 1418/76 of 21 June 1976 on the common organization of the market in rice⁽³⁾, as last amended by Regulation (EEC) No 1260/78⁽⁴⁾, and in particular Article 12 (4) thereof,

Whereas the import levies on products processed from cereals and rice were fixed by Regulation (EEC) No 2757/78⁽⁵⁾;

Whereas the levy on the basic product as last fixed differs from the average levy by more than 2.5 units of

account per tonne of basic product; whereas, pursuant to Article 1 of Regulation (EEC) No 1579/74⁽⁶⁾, the levies at present in force must therefore be altered as shown in the table annexed to this Regulation,

HAS ADOPTED THIS REGULATION:

Article 1

The import levies to be charged on products processed from cereals and rice covered by Regulation (EEC) No 2744/75⁽⁷⁾, as last amended by Regulation (EEC) No 1603/78⁽⁸⁾, as fixed in the Annex to Regulation (EEC) No 2757/78, are hereby altered as shown in the table annexed to this Regulation.

Article 2

This Regulation shall enter into force on 28 December 1978.

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

Done at Brussels, 27 December 1978.

For the Commission

Finn GUNDELACH

Vice-President

⁽¹⁾ OJ No L 281, 1. 11. 1975, p. 1.
⁽²⁾ OJ No L 156, 14. 6. 1978, p. 1.
⁽³⁾ OJ No L 166, 25. 6. 1976, p. 1.
⁽⁴⁾ OJ No L 156, 14. 6. 1978, p. 11.
⁽⁵⁾ OJ No L 331, 28. 11. 1978, p. 18.

⁽⁶⁾ OJ No L 168, 25. 6. 1974, p. 7.
⁽⁷⁾ OJ No L 281, 1. 11. 1975, p. 65.
⁽⁸⁾ OJ No L 188, 11. 7. 1978, p. 1.

ANNEX

to the Commission Regulation of 27 December 1978 altering the import levies on products processed from cereals and rice

CCT heading No	Levies in u.a./tonne	
	Third countries (other than ACP or OCT)	ACP or OCT
11.02 A II ⁽²⁾	158.67	153.67
11.02 B II b) ⁽²⁾	116.04	113.54
11.02 C II ⁽²⁾	139.09	136.59
11.02 D II ⁽²⁾	89.58	87.08
11.02 E II b) ⁽²⁾	158.67	153.67
11.02 F II ⁽²⁾	158.67	153.67

⁽²⁾ For the purpose of distinguishing between products falling within heading Nos 11.01 and 11.02 and those falling within subheading 23.02 A, products falling within heading Nos 11.01 and 11.02 shall be those meeting the following specifications:

- a starch content (determined by the modified Ewers polarimetric method), referred to dry matter, exceeding 45 % by weight,
- an ash content, by weight, referred to dry matter (after deduction of any added minerals), not exceeding 1.6 % for rice, 2.5 % for wheat, 3 % for barley, 4 % for buckwheat, 5 % for oats and 2 % for other cereals.

Germ of cereals, whole, rolled, flaked or ground, falls in all cases within heading No 11.02.

COMMISSION REGULATION (EEC) No 3070/78

of 27 December 1978

fixing the refunds on white sugar and raw sugar exported in the natural state

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 3330/74 of 19 December 1974 on the common organization of the market in sugar ⁽¹⁾, as last amended by Regulation (EEC) No 1396/78 ⁽²⁾, and in particular the first sentence of the last subparagraph of Article 19 (2) thereof,

Having regard to the opinion of the Monetary Committee,

Whereas Article 19 of Regulation (EEC) No 3330/74 provides that the difference between quotations or prices on the world market for the products listed in Article 1 (1) (a) of that Regulation and prices for those products within the Community may be covered by an export refund;

Whereas Council Regulation (EEC) No 766/68 of 18 June 1968 laying down general rules for granting export refunds on sugar ⁽³⁾, as last amended by Regulation (EEC) No 1489/76 ⁽⁴⁾, provides that when refunds on white and raw sugar, undenatured and exported in the natural state, are being fixed account must be taken of the situation on the Community and world markets in sugar and in particular of the price and cost factors set out in Article 3 of that Regulation; whereas the same Article provides that the economic aspect of the proposed exports should also be taken into account;

Whereas the refund on raw sugar must be fixed in respect of the standard quality; whereas the latter is defined in Article 1 of Council Regulation (EEC) No 431/68 of 9 April 1968 determining the standard quality for raw sugar and fixing the Community frontier crossing point for calculating cif prices for sugar ⁽⁵⁾;

Whereas, furthermore, this refund should be fixed in accordance with Article 5 (2) of Regulation (EEC) No 766/68; whereas candy sugar is defined in Commission Regulation (EEC) No 394/70 of 2 March 1970 on detailed rules for granting export refunds on sugar ⁽⁶⁾, as amended by Regulation (EEC) No 1467/77 ⁽⁷⁾;

Whereas the world market situation or the specific requirements of certain markets may make it necessary to vary the refund for sugar according to destination;

Whereas, in special cases, the amount of the refund may be fixed by other legal means;

Whereas, if the refund system is to operate normally, refunds should be calculated on the following basis:

- in the case of currencies which are maintained in relation to each other at any given moment within a band of 2.25 %, a rate of exchange based on their effective parity;
- for other currencies, an exchange rate based on the arithmetic mean of the spot market rates of each of these currencies recorded for a given period in relation to the Community currencies referred to in the previous subparagraph;

Whereas the refund must be fixed every two weeks; whereas it may be altered in the intervening period;

Whereas it follows from applying these rules to the present situation on the market in sugar and in particular to quotations or prices for sugar within the Community and on the world market that the refund should be fixed at the amounts shown in the Annex to this Regulation;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Sugar,

HAS ADOPTED THIS REGULATION:

Article 1

The refunds on the products listed in Article 1 (1) (a) of Regulation (EEC) No 3330/74, undenatured and exported in the natural state, are hereby fixed at the amounts shown in the Annex.

Article 2

This Regulation shall enter into force on 28 December 1978.

⁽¹⁾ OJ No L 359, 31. 12. 1974, p. 1.

⁽²⁾ OJ No L 170, 27. 6. 1978, p. 1.

⁽³⁾ OJ No L 143, 25. 6. 1968, p. 6.

⁽⁴⁾ OJ No L 167, 26. 6. 1976, p. 13.

⁽⁵⁾ OJ No L 89, 10. 4. 1968, p. 3.

⁽⁶⁾ OJ No L 50, 4. 3. 1970, p. 1.

⁽⁷⁾ OJ No L 162, 1. 7. 1977, p. 6.

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

Done at Brussels, 27 December 1978.

For the Commission

Finn GUNDELACH

Vice-President

ANNEX

to the Commission Regulation of 27 December 1978 fixing the export refunds on white sugar and raw sugar exported in the natural state

<i>(u.a./100 kg)</i>		
CCT heading No	Description	Refund
17.01	Beet sugar and cane sugar, solid :	
	A. White sugar ; flavoured or coloured sugar	20.50
	B. Raw sugar :	
	(a) Candy sugar	21.33 ⁽¹⁾
	(b) Other raw sugar	17.00 ⁽¹⁾

⁽¹⁾ Applicable to raw sugar with a yield of 92 % ; if the yield is other than 92 %, the refund applicable is calculated in accordance with the provisions of Article 5 (3) of Regulation (EEC) No 766/68.

COMMISSION DECISION No 3071/78/ECSC

of 21 December 1978

amending for the third time Decision No 3002/77/ECSC requiring dealers of iron and steel products to comply with pricing rules

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Coal and Steel Community, and in particular Articles 47, 64, 86 and 95 thereof,

Whereas Commission Decision No 3002/77/ECSC of 28 December 1977⁽¹⁾, as amended by Decisions No 1395/78/ECSC⁽²⁾ and No 2869/78/ECSC⁽³⁾, requires Community iron and steel dealers in their sales of concrete reinforcing bars, merchant bars and hot-rolled wide strip to charge for such products prices which are not lower than the Community producers' list prices, taking account of all reductions and extras included therein and of the conditions of sale; whereas Decision No 2869/78/ECSC is only valid until 31 December 1978 and that it is agreed to renew it from 1 January 1979 because of the persistence of difficulties in the steel market;

Whereas the markets for hot-rolled plate and sheet and hot-rolled narrow strip are also experiencing serious difficulties and that these markets are closely linked to that for hot-rolled wide strip from which these products are derived;

Whereas the markets of producers and dealers form a whole, the merchants should be required, for their ex stock or direct sales, to observe also for these products the list prices of the Community producers, taking account of all reductions and extras included therein and of the conditions of sale;

Whereas it has become apparent that, in the light of the purpose of this measure, it is possible to exclude from this obligation the small-quantity extras charged for deliveries of concrete reinforcing bars amounting to less than five tonnes and for deliveries of merchant bars amounting to less than three tonnes; whereas, in applying these extras, iron and steel producers seek to limit their deliveries of small quantities, which are a burden on their resources, while the role of the merchants, particularly the stockholders, is to effect retail redistribution suited to the consumers' needs; whereas for this reason the division of tasks between steel producers and merchant firms is not distributed; whereas it is nevertheless necessary that for the deliveries of reinforcing bars amounting to less than five tonnes and of merchant bars amounting to less than three tonnes apply at least the extras set out in the producers' price lists for quantities of five tonnes and three tonnes respectively;

⁽¹⁾ OJ No L 352, 31. 12. 1977, p. 8.

⁽²⁾ OJ No L 167, 24. 6. 1978, p. 60.

⁽³⁾ OJ No L 341, 6. 12. 1978, p. 1.

Whereas the abovementioned measure makes it possible, in the case of direct sales, to grant rebates on imported goods from countries in respect of which an alignment is prohibited;

Whereas, however, these rebates must not exceed 3 % in the case of imports from Austria, Finland, Norway, Sweden, Portugal and Switzerland and 6 % in the case of imports from Australia, Japan, South Korea, South Africa, Spain, Poland, Czechoslovakia, Hungary and Romania;

Whereas the Commission must be better informed as to compliance with the requirements concerning prices and the certificates of conformity referred to in Article 1, in particular by the provision of a carbon copy of the certificate of conformity by the administration of the individual Member States which have carried out the examination; whereas it would, however, not be justified in relation to the objective in view to require the issue of certificates of conformity for products other than those in respect of which the producers are obliged to observe minimum prices;

Whereas experience has shown that the model certificate must be adapted;

Having consulted the Consultative Committee and obtained the unanimous consent of the Council,

HAS ADOPTED THIS DECISION:

Article 1

Decision No 3002/77/ECSC is hereby amended as follows:

1. Article 1 is amended to read as follows:

'Article 1

Community iron and steel dealers making direct or ex stocks of

- concrete reinforcing bars, merchant bars and hot-rolled wide strip,
- hot-rolled plate and sheet of a thickness of between 1.5 mm and 10 mm inclusive and a maximum width of 2 000 mm inclusive, as well as hot-rolled narrow strip,

in their own name and on their own account shall apply to such products prices which are not lower

than the Community producers' list prices, taking account of all reductions and extras included therein and of the conditions of sale.

In the case of extras for small quantities, however, Community iron and steel dealers shall not be required to take into account the small-quantity extras published in producers' price lists per dimension and quality for quantities from 0 to less than three tonnes for merchant bars or from 0 to less than five tonnes for concrete reinforcing bars. They are, however, in this case required to apply at least the extras set out in the producers' price lists for quantities of three tonnes and five tonnes respectively.

With regard to imports, rebates may be allowed in the case of direct sales provided the transactions involve third countries and products for which alignments are prohibited. In the case of imports from Austria, Finland, Norway, Sweden, Portugal and Switzerland (for the latter country solely for reinforcing steels), the maximum rebate allowable shall be 3 %. In the case of Australia, Japan, South Korea, South Africa, Spain, Poland, Czechoslovakia, Hungary and Romania, the maximum rebate allowable shall be 6 %.

2. Article 3 is amended to read as follows :

Article 3

The steel dealers shall be required to issue in respect of their deliveries of concrete reinforcing bars, merchant bars and hot-rolled wide strip a certificate of conformity in triplicate showing that the invoiced prices are in conformity with the prices resulting from Article 1 ; one copy shall be

retained by the dealer and the other two shall accompany the delivery.'

3. Article 4 is amended to read as follows :

Article 4

The Commission shall check that the obligations under this Decision are being observed by using its powers under Article 47 of the Treaty. The sanctions provided for in Article 47 and 64 shall be applicable in the event of infringement.

A copy of the certificate of conformity shall be taken by the national administration who shall check deliveries. In the case of intra-Community trade, this copy shall be taken by the customs authorities when the products are released for home use.

The national administration shall send this copy of the certificate to the Commission within three working days following the week in which it receives the certificate. If the delivery is not accompanied by a certificate of conformity, the administration shall so inform the Commission within three working days after establishing this fact.'

4. The Annex thereto is replaced by the Annex to this Decision.

Article 2

This Decision shall enter into force on 1 January 1979 and shall be valid until 31 December 1979.

Upon the entry into force of this Decision, Articles 1 and 3 of Decision No 1395/78/ECSC shall stand repealed.

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

Done at Brussels, 21 December 1978.

For the Commission

Étienne DAVIGNON

Member of the Commission

1 a Seller (1) Warehouse of		1 b Invoice number and date Order number and date (seller's reference) Serial numbering by country of destination	
1 c Consignee (user or merchant/stockholder) (1)		1 d Producer (if other than the seller) Plant of	
This certificate must travel with any delivery of material subject to minimum prices within the Community		2 a Country whence consigned	2 b Country of destination
3 Seller's comments			
4 Item number – Commercial designation of products			
LIST OF PRODUCTS SUBJECT TO MINIMUM PRICES The iron and steel products are defined in accordance with their commercial designation: A. By shape and dimensions, in accordance with Euronorm 79-69 (1) Hot rolled wide strip Hot rolled flat product would in coils having regular turns, of width equal to or greater than 600 mm. This includes hot rolled wide strip with grooved or tear-drop patterns or with some other relief produced in the rolling process. (2) Merchant bars — Hot rolled black bars of round, half-round, square, hexagonal or octagonal cross section (excluding concrete reinforcing bars); — Flat bars of rectangular cross section, the width of which does not exceed 150 mm; — Bars profiled to the shapes of letters L (angles), T (tees) or Z (zeds); — Small sections the cross section of which is in the shape of the letters I, H or U, the height of which is less than 80 mm. This category does not include: — Products for seamless tubes of round or polygonal cross section; — Tees produced by longitudinally cut I or H beams; — Strip supplied in straight lengths or folded bundles; — Bulb flats and angles, known as shipbuilding sections; — Special sections rolled in straight lengths, usually of small cross sections or of highly specialized shape with very strict dimension tolerances. (3) Concrete reinforcing bars — Reinforcing bars for cement or concrete, hot rolled, of round or square cross section with rounded corners, the surface of which is smooth or ribbed; these bars may have been subjected to a regular twisting process about their longitudinal axis. <i>Concrete reinforcing bars are normally supplied in straight lengths or in coils.</i> B. By steel qualities or categories The qualities or categories of steels concerned here are those appearing in Decision No 31/53/ECSC, in its present version, on obligations with regard to the publication of prices and conditions of sale for basic or quality steels. Steel qualities or categories covered by Decision No 37/54/ECSC, as amended by Decision No 33/58/ECSC, on obligations with regard to the publication of prices and conditions of sale for special steels are excluded; these qualities and categories are: (a) manganese-silicon spring steels, (b) free cutting sulphur, lead and lead-sulphur steels, (c) electrical steels, irrespective of wattage loss, (d) non-alloy construction steels containing 0.6 % or more of carbon, (e) alloy construction steels, (f) bearing steels, (g) stainless and heat-resisting steels, (h) tool steels, (i) high-speed steels. The following are included: carbon steels containing less than 0.60 % carbon for heat treatment or case hardening, provided their phosphorous and sulphur contents do not exceed 0.035 % and that they are not governed by any of the special requirements laid down in paragraph 5.2.3.1. of Euronorm 20-74 (guaranteed impact value, depth of hardening or of case hardening, surface condition, limiting content of non-metallic inclusions, machinability).			

5 ACCORDANCE BETWEEN INVOICED PRICES AND MINIMUM PRICES

	Item 1	Item 2	Item 3	Item 4	Item 5
5.0 PRICE LIST(S) USED BASING POINT(S) SPECIFICATION - Product(s) Quality (Qualities) Size Length TONNAGE - Ordered Delivered					
5.1 BASIS PRICE EXTRA - Quality Size Quantity Length Pickling Loading on truck/on board Packing Others EFFECTIVE GROSS PRICE PER TONNE.					
5.2 LESS — TOTAL REBATE(S)					
5.3 APPLICATION OF PARITY RULES PLUS: TRANSPORT FROM BASING POINT TO DESTINATION ☐ RAIL ☐ ROAD ☐ SEA/BARGE LESS (ACCORDING TO CASE): TRANSPORT FROM _____ TO DESTINATION ☐ RAIL ☐ ROAD ☐ SEA/BARGE					
5.4 INVOICED PRICE PER ITEM/AND PER TONNE CURRENCY. According to case ☐ DELIVERED ☐ FRANCO FRONTIER ☐ EX WORKS ☐ OTHERS					
RESERVED TO ECC					
5.5 REBATES GRANTED-MAKE-UP AND GROUNDS					
5.6 AMOUNT INVOICED PRICE					
5.7 AVERAGE INVOICED PRICE PER TONNE					
Drawn up at	on the				
Signed:	Stamp:				

COMMISSION REGULATION (EEC) No 3072/78**of 22 December 1978****fixing the quantity of young male bovine animals which may be imported on special terms in the first quarter of 1979**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 805/68 of 27 June 1968 on the common organization of the market in beef and veal⁽¹⁾, as last amended by Regulation (EEC) No 425/77⁽²⁾, and in particular Articles 13 (4), 15 (2) and 25 thereof,

Whereas the Council has established, under the new import arrangements for young male bovine animals for fattening, an estimate of 230 000 head for the period 1 January to 31 December 1979; whereas, under Article 13 (4) (a) of Regulation (EEC) No 805/68, the quantity which may be imported each quarter and the rate of reduction of the import levy on these animals must be determined;

Whereas detailed rules for the practical application of the special arrangements were laid down in Commission Regulation (EEC) No 571/78⁽³⁾, as last amended by Regulation (EEC) No 1559/78⁽⁴⁾;

Whereas the supply requirements of certain regions of the Community which have a serious deficit in bovine animals for fattening must be taken into account; whereas these requirements are particularly apparent in Italy and may be estimated, for the first quarter of 1979, at a minimum of 67 500 head, for that Member State;

Whereas the supply requirements in young bovine animals for fattening justify, for the first quarter of 1979, a higher rate of reduction of the levy for animals weighing from 220 to 300 kilograms per head, originating in and coming from Yugoslavia;

Whereas the partial reduction of the levy is intended to help improve cattle rearing and beef and veal production structures in Italy; whereas appropriate measures must therefore be taken to ensure that producers can, as far as possible benefit directly from the arrangements without traditional trade being excluded; whereas this objective can be achieved by giving agricultural producers and their organizations

priority when issuing the licences conferring entitlement to benefit from the arrangements;

Whereas according to Article 11 (9) of Regulation (EEC) No 571/78 the applicant shall undertake either to carry out himself or to have carried out under his responsibility the task of fattening; whereas, in the case of agricultural producers or their professional organization, it appears that the opportunity given to the applicant not to carry out himself the task of fattening could give rise to abuses in certain cases; whereas it seems appropriate consequently to abolish that opportunity for the quarter in question;

Whereas in the case of import licence applications made by agricultural producers or their professional organizations it is necessary, in order to permit a more equitable distribution of the quantities available, to limit the maximum quantity which each application may cover;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Beef and Veal,

HAS ADOPTED THIS REGULATION:

Article 1

1. For the period 1 January to 31 March 1979, the maximum quantity referred to in Article 13 (4) (a) of Regulation (EEC) No 805/68 shall be 75 000 head of young male bovine animals for fattening, of a live weight of 300 kilograms or less, of which at least 67 500 head must be imported into and fattened in Italy.

2. The levy charged on imports of the young bovine animals referred to in paragraph 1 shall be equal to the levy applicable on the day of import less 50 %.

However, the levy applicable on the day of import shall be reduced by 70 % in respect of a maximum of 12 000 young bovine animals weighing from 220 to 300 kilograms per head, originating in and coming from Yugoslavia.

⁽¹⁾ OJ No L 148, 28. 6. 1968, p. 24.

⁽²⁾ OJ No L 61, 5. 3. 1977, p. 1.

⁽³⁾ OJ No L 78, 22. 3. 1978, p. 10.

⁽⁴⁾ OJ No L 184, 6. 7. 1978, p. 18.

3. The application for a licence and the licence shall be in accordance with Article 8 (b) of Regulation (EEC) No 571/78 and shall relate to:

- either young bovine animals of a weight per head not exceeding 300 kilograms,
or
- young bovine animals of a weight per head of from 220 to 300 kilograms, originating in and coming from Yugoslavia.

In the latter case Sections 13 and 14 of the application for a licence and the licence shall include one of the following entries:

- Yugoslavia,
- Jugoslaven,
- Jugoslawien,
- Yougoslavie,
- Jugoslawia,
- Joegoslavië.

The licence shall make it compulsory to import from the country indicated.

4. Member States shall specify in the communication referred to in Article 11 (2) of Regulation (EEC) No 571/78 the category of live weight, and the origin of the products in the case referred to in the second indent of the first subparagraph of paragraph 3.

5. Within the quantity reserved for Italy, import licences may be issued directly to agricultural producers or their organizations in respect of a maximum of 45 000 head.

Italy, shall, for this purpose, specify the categories of applicants in the communication referred to in Article 11 (2) of Regulation (EEC) No 571/78.

Article 2

In the case of the quantity referred to in Article 1 (5):

- (a) by way of derogation from Article 11 (9) of Regulation (EEC) No 571/78, the applications for import licences lodged by agricultural producers or their professional organizations shall be acceptable only if the agricultural producers, directly or through their professional organizations, undertake in writing to fatten on their farms the young bovine animals imported under this Regulation;
- (b) applications for import licences may not cover more than 100 head when made by individual applicants nor more than 100 head per member when made by professional organizations. The total quantity applied for by a professional organization may not however exceed 2 500 head.

Article 3

For the purpose of Article 11 (5) of Regulation (EEC) No 571/78, all applications from one applicant which relate to the same category of weight and the same rate of reduction of the levy shall be treated as one application.

Article 4

This Regulation shall enter into force on 1 January 1979.

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

Done at Brussels, 22 December 1978.

For the Commission

Finn GUNDELACH

Vice-President

COMMISSION REGULATION (EEC) No 3073/78
of 27 December 1978
fixing the import levies on white sugar and raw sugar

THE COMMISSION OF THE EUROPEAN
COMMUNITIES,

Having regard to the Treaty establishing the European
Economic Community,

Having regard to Council Regulation (EEC) No
3330/74 of 19 December 1974 on the common organ-
ization of the market in sugar ⁽¹⁾, as last amended by
Regulation (EEC) No 1396/78 ⁽²⁾, and in particular
Article 15 (7) thereof,

Whereas the import levies on white sugar and raw
sugar were fixed by Regulation (EEC) No 1550/78 ⁽³⁾,
as last amended by Regulation (EEC) No 3036/78 ⁽⁴⁾;

Whereas it follows from applying the rules and other
provisions contained in Regulation (EEC) No 1550/78
to the information at present available to the Commis-

sion that the levies at present in force should be
altered as shown in the Annex to this Regulation,

HAS ADOPTED THIS REGULATION:

Article 1

The levies referred to in Article 15 (1) of Regulation
(EEC) No 3330/74 are, in respect of white sugar and
standard quality raw sugar, hereby fixed as shown in
the Annex to this Regulation.

Article 2

This Regulation shall enter into force on 28
December 1978.

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

Done at Brussels, 27 December 1978.

For the Commission

Finn GUNDELACH

Vice-President

⁽¹⁾ OJ No L 359, 31. 12. 1974, p. 1.

⁽²⁾ OJ No L 170, 27. 6. 1978, p. 1.

⁽³⁾ OJ No L 182, 5. 7. 1978, p. 17.

⁽⁴⁾ OJ No L 359, 22. 12. 1978, p. 45.

ANNEX

to the Commission Regulation of 27 December 1978 fixing the import levies on white
sugar and raw sugar

<i>(u.a. / 100 kg)</i>		
CCT heading No	Description	Levy
17.01	Beet sugar and cane sugar, in solid form:	
	A. White sugar; flavoured or coloured sugar	27.76
	B. Raw sugar	22.54 ⁽¹⁾

⁽¹⁾ Applicable to raw sugar with a yield of 92 %; if the yield is other than 92 %, the levy applicable is calculated in accordance with the provisions of Article 2 of Regulation (EEC) No 837/68.

II

(Acts whose publication is not obligatory)

COUNCIL

THIRD COUNCIL DIRECTIVE

of 19 December 1978

on the harmonization of provisions laid down by law, regulation or administrative action relating to the rules governing turnover tax and excise duty applicable in international travel

(78/1032/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 99 thereof,

Having regard to the proposal from the Commission ⁽¹⁾,

Having regard to the opinion of the European Parliament ⁽²⁾,

Having regard to the opinion of the Economic and Social Committee ⁽³⁾,

Whereas the action in respect of tax exemptions granted to individuals in international travel should be continued so that people in the Member States become more aware of the reality of the common market ;

Whereas travel between Member States should be facilitated by an increase in exemptions from turnover tax and excise duty, the amounts of which, as fixed by Directive 69/169/EEC ⁽⁴⁾, as amended by Directive 72/230/EEC ⁽⁵⁾, have moreover been reduced, in real terms, by the rise in the cost of living in the Community as a whole ;

Whereas the introduction of the European unit of account in the legal acts adopted by the institutions of the European Communities in the field of tax exemp-

tions must not have the effect of reducing the amounts expressed in national currency at present eligible for exemption ;

Whereas the rules governing tax remission at the retail stage should be harmonized in order to prevent instances of double taxation such as those resulting from the current provisions ;

Whereas on account of the present economic situation a temporary derogation concerning both the unit value of goods to be imported into the Kingdom of Denmark and into Ireland and the quantitative restriction on still wines to be imported into the Kingdom of Denmark should be granted,

HAS ADOPTED THIS DIRECTIVE :

Article 1

Article 2 of Directive 69/169/EEC is hereby amended as follows :

(a) Paragraph 1 shall be replaced by the following :

'1. Exemption from turnover tax and excise duty on imports shall apply to goods contained in the personal luggage of travellers coming from Member States of the Community provided that they fulfil the conditions laid down in Articles 9 and 10 of the Treaty, have been acquired subject

⁽¹⁾ OJ No C 31, 8. 2. 1977, p. 5.

⁽²⁾ OJ No C 133, 6. 6. 1977, p. 44.

⁽³⁾ OJ No C 114, 11. 5. 1977, p. 33.

⁽⁴⁾ OJ No L 133, 4. 6. 1969, p. 6.

⁽⁵⁾ OJ No L 139, 17. 6. 1972, p. 28.

to the general rules governing taxation on the domestic market of one of the Member States and have no commercial character and that the total value of the goods does not exceed 180 European units of account per person.'

- (b) In paragraph 2, '30 units of account' shall be replaced by '50 European units of account'.
- (c) In paragraph 3, '125 units of account' shall be replaced by '180 European units of account'.
- (d) The following paragraphs shall be added:

'4. Where the travel referred to in paragraph 1:

— involves transit through the territory of a third country; overflying without landing shall not, however, be regarded as transit within the meaning of this Directive,

— begins in a part of the territory of another Member State in which turnover tax and/or excise duty is not chargeable on goods consumed within that territory,

the traveller must be able to establish that the goods transported in his luggage have been acquired subject to the general conditions governing taxation on the domestic market of a Member State and do not qualify for any refunding of turnover tax and/or excise duty, failing which Article 1 shall apply.

5. Under no circumstances may the total value of the goods exempted exceed the amount provided for in paragraph 1 or 2.'

Article 2

Article 4 of Directive 69/169/EEC is hereby amended as follows:

- (a) In paragraph 1 (b), second indent, column II 'to a total of three litres' shall be replaced by 'to a total of four litres'.

- (b) Paragraph 2 shall be replaced by the following:

'2. Exemption of the goods mentioned in paragraph 1 (a) and (b) shall not be granted to travellers under 17 years of age.

Exemption for the goods mentioned in paragraph 1 (d) shall not be granted to travellers under 15 years of age.'

- (c) The following paragraphs shall be added:

'4. Where the travel referred to in Article 2 (1):

— involves transit through the territory of a third country; overflying without landing shall not, however, be regarded as transit within the meaning of this Directive,

— begins in a part of the territory of another Member State in which turnover tax and/or excise duty is not chargeable on goods consumed within that territory,

the traveller must be able to establish that the goods transported in his luggage have been acquired subject to the general conditions governing taxation on the domestic market of a Member State and do not qualify for any refunding of turnover tax and/or duty, failing which the quantities set out in paragraph 1, column I, shall apply.

5. Under no circumstances may the total quantity of goods exempted exceed the quantities provided for in paragraph 1, column II.'

Article 3

Article 6 of Directive 69/169/EEC is hereby amended as follows:

- (a) Paragraph 2 shall be replaced by the following:

'2. Without prejudice to rules relating to sales made at airport shops under customs control and on board aircraft, Member States shall take the necessary steps with regard to sales at the retail stage to permit in the cases and under the conditions provided for in paragraphs 3 and 4 the remission of turnover tax on deliveries of goods carried in the personal luggage of travellers leaving a Member State. No remission may be granted in respect of excise duty.'

- (b) The third subparagraph of paragraph 3 shall be replaced by the following:

'Member States may exclude their residents from the benefit of this tax remission.'

Article 4

Article 7 of Directive 69/169/EEC shall be replaced by the following:

Article 7

1. For the purposes of this Directive, 'European unit of account' (EUA) shall be as defined in the Financial Regulation of 21 December 1977 (1).

2. The EUA equivalent in national currency which shall apply for the implementation of this Directive shall be fixed once a year. The rates applicable shall be those obtaining on the first working day of October with effect from 1 January of the following year.

3. Member States may round off the amounts in national currency resulting from the conversion of the amounts in EUA provided for in Articles 1 and 2, provided such rounding-off does not exceed 2 EUA.

4. Member States may maintain the amounts of the exemptions in force at the time of the annual adjustment provided for in paragraph 2 if, prior to the rounding-off provided for in paragraph 3, conversion of the amounts of the exemptions expressed in EUA would result in a change of less than 5 % in the exemption expressed in national currency.

(¹) OJ No L 356, 31. 12. 1977, p. 1.

Article 5

1. By way of derogation from Article 2 (1) of Directive 69/169/EEC, as amended by Article 1 (a) of this Directive :

- the Kingdom of Denmark may, until 31 December 1981, exclude from tax exemption goods whose unit value is in excess of 135 EUA,
- Ireland may, until 31 December 1983, exclude from tax exemption goods whose unit value is in excess of 77 EUA.

2. During the period of implementation of the derogations referred to in paragraph 1, the other Member States shall take the necessary steps to permit the remission of tax, in accordance with the procedures

referred to in Article 6 (4) of Directive 69/169/EEC, on goods imported into the Kingdom of Denmark and into Ireland which are excluded from exemption in those countries.

3. By way of derogation from Article 4 (1) (b) of Directive 69/169/EEC, as amended by Article 2 (a) of this Directive, with regard to the import of still wines with exemption from turnover tax and excise duty, the Kingdom of Denmark may maintain, until 31 December 1983, the quantitative limit of three litres.

Article 6

1. Member States shall bring into force the measures necessary to comply with this Directive no later than 1 January 1979.

2. Member States shall inform the Commission of the provisions which they adopt to implement this Directive. The Commission shall inform the other Member States thereof.

Article 7

This Directive is addressed to the Member States.

Done at Brussels, 19 December 1978.

For the Council

The President

H.-D. GENSCHER

FOURTH COUNCIL DIRECTIVE

of 19 December 1978

amending Directive 69/169/EEC on the harmonization of provisions laid down by law, regulation or administrative action relating to exemption from turnover tax and excise duty on imports in international travel

(78/1033/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 99 thereof,

Having regard to the proposal from the Commission ⁽¹⁾,

Having regard to the opinion of the European Parliament ⁽²⁾,

Having regard to the opinion of the Economic and Social Committee ⁽³⁾,

Whereas Article 1 (1) of Council Directive 69/169/EEC of 28 May 1969 on the harmonization of provisions laid down by law, regulation or administrative action relating to exemption from turnover tax and excise duty on imports in international travel ⁽⁴⁾, as last amended by Directive 78/1032/EEC ⁽⁵⁾, provides for exemption for goods contained in the personal luggage of travellers coming from a third country, if such imports have no commercial character;

Whereas the total value of the goods eligible for exemption must not exceed 25 units of account per person; whereas, under Article 1 (2) of Directive 69/169/EEC, Member States may reduce this exemption to 10 units of account for travellers under 15 years of age;

Whereas the introduction of the European unit of account in the legal acts adopted by the institutions of the European Communities in the field of tax exemptions must not have the effect of reducing the amounts expressed in national currency at present eligible for exemption;

Whereas account must also be taken of the measures for the benefit of travellers recommended by the specialized international organizations, and in particular those contained in Annex F (3) to the International Convention on the simplification and harmoni-

zation of customs procedures, sponsored by the Customs Cooperation Council;

Whereas this two-fold objective may be achieved by fixing the amount provided for in Article 1 (1) of Directive 69/169/EEC at 40 European units of account and that provided for in Article 1 (2) of that Directive at 20 European units of account;

Whereas the term 'personal luggage' should be defined,

HAS ADOPTED THIS DIRECTIVE:

Article 1

Directive 69/169/EEC is hereby amended as follows:

1. Article 1 is hereby amended as follows:

(a) Paragraph 1 shall be replaced by the following:

'1. Goods contained in the personal luggage of travellers coming from third countries shall be exempt from the turnover tax and excise duty levied on imports if the imported goods have no commercial character and the total value of the goods does not exceed 40 European units of account per person.'

(b) In paragraph 2, '10 units of account' shall be replaced by '20 European units of account'.

(c) In paragraph 3, '25 units of account' shall be replaced by '40 European units of account'.

2. The following paragraph shall be added to Article 3:

'3. "Personal luggage" shall mean the whole of the luggage which a traveller is in a position to submit to the customs authorities upon his arrival, as well as luggage which he submits later to the same authorities, subject to proof that such luggage was registered as accompanied luggage, at the time of his departure, with the company which has been responsible for conveying him.'

⁽¹⁾ OJ No C 213, 7. 9. 1978, p. 9.

⁽²⁾ OJ No C 261, 6. 11. 1978, p. 46.

⁽³⁾ Opinion delivered on 19 October 1978 (not yet published in the Official Journal).

⁽⁴⁾ OJ No L 133, 4. 6. 1969, p. 6.

⁽⁵⁾ See page 28 of this Official Journal.

The definition of "personal luggage" shall not cover portable containers containing fuel. However, for each means of motor transport a quantity of fuel not exceeding 10 litres shall be admitted duty-free in such a container, without prejudice to national provisions governing the possession and transport of fuel.'

Article 2

1. Member States shall bring into force the measures necessary to comply with this Directive no later than 1 January 1979.
2. Member States shall inform the Commission of the provisions which they adopt to implement this

Directive. The Commission shall inform the Member States thereof.

Article 3

This Directive is addressed to the Member States.

Done at Brussels, 19 December 1978.

For the Council

The President

H.-D. GENSCHER

SECOND COUNCIL DIRECTIVE

of 19 December 1978

amending Directive 74/651/EEC on the tax reliefs to be allowed on the importation of goods in small consignments of a non-commercial character within the Community

(78/1034/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Articles 99 and 100 thereof,

Having regard to the proposal from the Commission ⁽¹⁾,

Having regard to the opinion of the European Parliament ⁽²⁾,

Having regard to the opinion of the Economic and Social Committee ⁽³⁾,

Whereas Article 1 (2) (d) of Council Directive 74/651/EEC of 19 December 1974 on the tax reliefs to be allowed on the importation of goods in small consignments of a non-commercial character within the Community ⁽⁴⁾ allows tax relief for small consignments containing goods whose total value does not exceed 40 units of account;

Whereas the introduction of the European unit of account in the legal acts adopted by the institutions of the European Communities in the field of tax exemptions must not have the effect of reducing the equivalent value in national currencies of the amounts at present eligible for relief; whereas this objective can be attained by fixing at 60 European units of account the amount of the tax relief referred to in Article 1 (2) (d) of Directive 74/651/EEC,

HAS ADOPTED THIS DIRECTIVE:

Article 1

In Article 1 (2) (d) of Directive 74/651/EEC, '40 units of account' shall be replaced by '60 European units of account'.

Article 2

The following Article shall be inserted in Directive 74/651/EEC:

'Article 1a

1. For the purposes of this Directive, "European unit of account" (EUA) shall be as defined in the Financial Regulation of 21 December 1977 ⁽¹⁾.

2. The EUA equivalent in national currency which shall apply for the implementation of this Directive shall be fixed once a year. The rates applicable shall be those obtaining on the first working day of October with effect from 1 January of the following year.

3. Member States may round off the amounts in national currency resulting from the conversion of the amount in EUA provided for in Article 1 (2) (d) provided such rounding-off does not exceed 2 EUA.

4. Member States may maintain the amount of the relief in force at the time of the annual adjustment provided for in paragraph 2 if, prior to the rounding off provided for in paragraph 3, conversion of the amount of the relief expressed in EUA would result in a change of less than 5 % in the relief expressed in national currency.

⁽¹⁾ OJ No L 356, 31. 12. 1977, p. 1.

Article 3

1. Member States shall bring into force the measures necessary to comply with this Directive no later than 1 January 1979.

2. Member States shall inform the Commission of the provisions which they adopt to implement this Directive. The Commission shall inform the other Member States thereof.

Article 4

This Directive is addressed to the Member States.

Done at Brussels, 19 December 1978.

For the Council

The President

H.- D. GENSCHER

⁽¹⁾ OJ No C 213, 7. 9. 1978, p. 10.

⁽²⁾ OJ No C 261, 6. 11. 1978, p. 46.

⁽³⁾ Opinion delivered on 19 October 1978 (not yet published in the Official Journal).

⁽⁴⁾ OJ No L 354, 30. 12. 1974, p. 57.

COUNCIL DIRECTIVE

of 19 December 1978

on the exemption from taxes of imports of small consignments of goods of a non-commercial character from third countries

(78/1035/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 99 thereof,

Having regard to the proposal from the Commission ⁽¹⁾,

Having regard to the opinion of the European Parliament ⁽²⁾,

Having regard to the opinion of the Economic and Social Committee ⁽³⁾,

Whereas Council Directive 74/651/EEC of 19 December 1974 on the tax reliefs to be allowed on the importation of goods in small consignments of a non-commercial character within the Community ⁽⁴⁾, as amended by Directive 78/1034/EEC ⁽⁵⁾, laid down the limits and conditions under which such consignments may be exempted from value added tax and from any other taxes on consumption;

Whereas Community rules should likewise be laid down for the exemption from turnover taxes and excise duties of imports of small consignments of a similar nature from third countries;

Whereas to that end the limits within which such exemption is to be applied should, for practical reasons, be as far as possible the same as those laid down by the arrangements for exemption from customs duties in Council Regulation (EEC) No 3060/78 ⁽⁶⁾;

Whereas finally it appears necessary to set special limits for certain products because of the high level of taxation to which they are at present subject in the Member States,

HAS ADOPTED THIS DIRECTIVE:

Article 1

1. Goods in small consignments of a non-commercial character sent from a third country by private

persons to other private persons in a Member State shall be exempt on importation from turnover tax and excise duty.

2. For the purposes of paragraph 1, 'small consignments of a non-commercial character' means consignments which:

- are of an occasional nature,
- contain only goods intended for the personal or family use of the consignees, the nature and quantity of which do not indicate that they are being imported for any commercial purpose,
- contain goods with a total value not exceeding 30 EUA.
- are sent by the sender to the consignee without payment of any kind.

Article 2

1. Article 1 shall apply to the goods listed below subject to the following quantitative limits:

(a) *tobacco products*

- 50 cigarettes,
- or 25 cigarillos (cigars of a maximum weight of three grams each),
- or 10 cigars,
- or 50 grams of smoking tobacco;

(b) *alcoholic beverages*

- distilled beverages and spirits of an alcoholic strength exceeding 22°: one standard bottle (not exceeding one litre),
- or
- distilled beverages and spirits and aperitifs with a wine or alcohol base, of an alcoholic strength not exceeding 22°; sparkling wines and liqueur wines: one standard bottle (not exceeding one litre),
- or
- still wines: two litres;

(c) *perfumes*: 50 grams,

- or
- toilet waters*: 0.25 litre or eight ounces;

⁽¹⁾ OJ No C 18, 25. 1. 1975, p. 6; OJ No C 213, 7. 9. 1978, p. 11.

⁽²⁾ OJ No C 261, 6. 11. 1978, p. 46.

⁽³⁾ Opinion delivered on 19 October 1978 (not yet published in the Official Journal).

⁽⁴⁾ OJ No L 354, 30. 12. 1974, p. 57.

⁽⁵⁾ See page 33 of this Official Journal.

⁽⁶⁾ See page 1 of this Official Journal.

- (d) *coffee*: 500 grams,
or
coffee extracts and essences: 200 grams ;
- (e) *tea*: 100 grams,
or
tea extracts and essences: 40 grams.

2. The Member States shall have the right to reduce the quantities of the products referred to in paragraph 1 eligible for exemption from turnover tax and excise duties, or to abolish exemption for such products altogether.

3. Under no circumstances shall tax exemption granted for small consignments from non-member countries exceed that applicable to small consignments sent within the Community.

Article 3

Goods listed in Article 2 contained in a small consignment of a non-commercial character in quantities exceeding those laid down in the said Article shall be excluded in their entirety from exemption.

Article 4

1. For the purpose of this Directive, 'European unit of account' (EUA) shall be as defined in the Financial Regulation of 21 December 1977⁽¹⁾.

2. The EUA equivalent in national currency which shall apply for the implementation of this Directive shall be fixed once a year. The rates applicable shall be those obtaining on the first working day of October with effect from 1 January of the following year.

3. Member States may round off the amounts in national currency resulting from the conversion of the amounts in European units of account provided for in Article 1 (2), provided such rounding-off does not exceed 2 EUA.

4. Member States may maintain the amount of the exemption in force at the time of the annual adjustment provided for in paragraph 2 if, prior to the rounding-off provided for in paragraph 3, conversion of the amount of the exemption expressed in EUA would result in a change of less than 5 % in the exemption expressed in national currency.

Article 5

1. Member States shall bring into force the measures necessary to comply with this Directive no later than 1 January 1979.

2. Member States shall inform the Commission of the provisions which they adopt to implement this Directive. The Commission shall inform the other Member States thereof.

Article 6

This Directive is addressed to the Member States.

Done at Brussels, 19 December 1978.

For the Council

The President

H.-D. GENSCHER

⁽¹⁾ OJ No L 356, 31. 12. 1977, p. 1.