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ADDENDUM: ANNEXE

WHITE PAPER

PREPARATION OF THE ASSOCIATED COUNTRIES OF CENTRAL AND EASTERN EUROPE OR INTEGRATION INTO THE INTERNAL MARKET OF THE UNION

(presented by the Commission)

Energy

Customs and Excise

Indirect Taxation

Consumer Protection

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GENERAL INTRODUCTION

- *Integration of the Internal Energy Market*

1. Article 7a of the Treaty requires the Community to establish the Internal Market. The integration of the energy market, either on the basis of harmonisation, or on the basis of mutual recognition, or by direct application of the rules of the Treaty, constitutes the basis of co-operation between companies and the basis of their competitiveness in the world markets. For the European Community the question is not whether to finalise the Internal Market but how to realize it in the most efficient way, on the basis of :

- Direct application of the Treaty rules : Articles 30-36 (elimination of quantitative restrictions so as to ensure free energy exchanges which constitute the cornerstone of the Community), Article 37 (State monopolies ensuring that no discrimination exists vis-à-vis Community exporters), Articles 52-56 (right of establishment and the free movement of services for energy companies providing services in Member States of the Community), Articles 85-90 (competition rules to ensure a level playing field).

- The approximation of legislation has two different objectives, free movement of goods and services and the suppression of distortions of competition. To address it, the Community can rely on the harmonisation instruments: Articles 100A and 99.
 - Standardisation : The development of European Norms (EN) becomes a strategic instrument for determining the industrial and economic integration of the European Community and for the elimination of technical barriers to trade. In the energy field, the work of standardisation covers five activities: production and transmission of electricity, the oil sector, gas supply, renewable energy and energy efficiency.
2. The level of integration varies among energy products and Member States.
- The oil market is a world market in which prices are determined by competition. However, the correct operation of the market is affected by a distorting factor: indirect taxation creates distortions on the level of consumer prices. These distortions particularly affect the heating oil and other fuel markets. The organisation of the oil market should integrate the risk of disruption in supply and therefore covers the organisation of emergency stocks.
 - With regard to the gas market, gas companies have to operate at the international level; however, the gas trade and distribution are organized within regional and national markets, protected by the presence of public sector monopolies and by the operating conditions of the transmission and distribution networks. Exchanges between companies in the sector, have been facilitated by the development of trans-european networks and by a Community system of transit, but these facilities do not directly benefit final consumers whose freedom of choice is limited.
 - Exchanges of electricity between companies organised within the UCPTE (Union for the Coordination of Production and Transport of Electricity) and NORDEL (Union for the Coordination of Production and Transport of Electricity for Nordic Countries) or under the Directive on electricity transit are limited by insufficient capacities of interconnections and the organization of the electricity sector, often in nationally protected markets (monopolies and exclusive rights).
 - The right of establishment of companies was often prevented by the anti-competitive organisation of the national markets.
 - The nuclear fuel market functions in an integrated way, in so far as imports are supervised by the Supply Agency and the intercommunity trade is placed under its responsibility.

3. The Community has the necessary instruments to monitor energy markets. With the instruments of the Treaty on competition policy and on free exchanges of goods and services, it has adopted secondary legislation, which is considered essential for the organization of the energy sector. Associated Central and Eastern European Countries should respect this in order to comply with this Community "acquis".
4. Policies to establish the internal market for energy and competition rules of the Treaty are linked closely, so that it only makes sense to follow secondary legislation on the internal energy market, if countries also follow the basic competition rules. To this end, companies also have to build structures that reflect this competitive market environment; to a large extent existing monopoly structures would need to be overcome and state aids regimes would need to be adapted. With regard to this interface of internal market legislation and competition rules the energy sector is in a quite unique position in the Community.
5. Competition rules also play an important role in respect of the goal of achieving Internal Market integration; thus, secondary legislation concerning the Internal Market is absolutely linked to the application of competition rules. The Community framework that exists with regard to state aids in the electricity, gas, and coal sectors, for example, is essential to prevent distortions of competition and to guarantee a level playing field among all market participants. Furthermore, the secondary legislation in the field of price transparency will introduce new disciplines in price management and will influence consumer choice.
6. The importance of accompanying measures should also be underlined concerning, for example, the compliance with environmental objectives, as well as security of supply. It would be difficult to accept electricity imports on the basis of the transit Directive, if the electricity production in Member States as well as in the CEECs does not fulfil the same constraints in the environmental or safety fields.

- *General Justification of the key measures*

The Community legislation in the energy field reflects the approach to tackle the major obstacles to the internal energy market, which exist in several cases also in the markets of the CEECs, (for example, lack of transparency in prices, compartmentalisation of markets, exclusive rights for import, export, transport and distribution of gas and electricity). The main objective is to assure free movement of goods, security of supply and the improvement of competitiveness of the energy industry. The legislation, chosen in the context of the White Paper, reflects this approach, as it provides the necessary pre-conditions for the operation of an integrated internal market.

The functioning of the energy market, furthermore, determines the conditions of the company environment and further the restructuring of these economies. The legislation chosen addresses fundamental principles, such as: the transparency of market conditions and price transparency, in order to avoid distortions of competition and to establish a level playing field; the guarantee of free exchanges of energy within the internal market in line with the provisions of the Treaty, where the transit Directives for gas and electricity facilitate these exchanges in a Community framework; and the opening of markets in electricity and gas, in order to achieve greater integration and to establish transparent and non-discriminatory rules for the operation of the sector. It should be underlined that, although these latter proposals are not yet adopted, they are still considered as stage I measures, since it is important to draw attention to the fundamental principles that they address. It should be borne in mind that a long period of time might be needed for CEECs to adjust, because these countries were centrally-planned economies, the electricity and gas industry is controlled by State-based or State-owned undertakings (which are fully horizontally and vertically integrated) and no transparency exists in the way of the States operates. Furthermore, the sector of the exploration and production of hydrocarbons (oil and natural gas) is very important in order to allow equal access of undertakings to these activities. The fundamental objective of security of supply, highlights the importance of the inclusion of the crisis measures in order to have an integrated system to respond to supply difficulties in the most efficient way with regard to oil and petrol products. This objective lays down also certain constraints in the nuclear field, which are considered as necessary preconditions, firstly, with regard to supply of nuclear material, in view of the objective of the Supply Agency's policy as well as the viability of the nuclear industry, and with regard to the compliance with the necessary safeguards. Finally, in order to achieve energy saving and to contribute to the fundamental objective of stabilizing CO2 emissions, other fundamental objectives in the energy sector concern the improvement in efficiency of final energy demand, as well as the prudent and rational utilization of natural resources .

I. HYDROCARBONS

DESCRIPTION OF THE LEGISLATION

Non-discrimination in access to Community resources is an important element in allowing competition among operators in the upstream oil sector. A competitive environment, in the granting of hydrocarbons exploration and production licences, has been achieved through a Directive establishing common rules for the prospection, exploration and extraction of hydrocarbons.

The Commission has no experience for alignment yet, since the Directive is only to be implemented by the 1st July 1995. The Directive is in no way prejudicial to the Member States' sovereignty over their oil and gas resources. Member States will retain their rights and responsibilities concerning management of these resources, including revenues accruing from these activities, but they are required to exercise them in a non discriminatory manner, compatible with the functioning of the single market.

CONDITIONS NECESSARY TO OPERATE THE LEGISLATION

A technical and legislative framework is necessary in order to ensure that the procedures for granting authorisations for the prospecting, exploration and production of hydrocarbons are open to all entities possessing the necessary capabilities. The CEECs must ensure that authorisations must be granted on the basis of objective and transparent criteria, following two main principles:

- the concession round system, whereby authorizations are granted after these countries have published a notice in the Official Journal of the Community inviting applications; and,
- the "open door" system, whereby authorisations are granted on a permanent basis for a pre-declared territory.

KEY MEASURES

- ***CHOICE OF STAGE I MEASURES***

DESCRIPTION & JUSTIFICATION :

With a view to encourage the best possible prospection, exploration, and production of the resources located in the Community, Directive 94/22/EC requires Member States to grant authorizations for prospecting, exploring and extracting hydrocarbons according to non discriminatory and transparent procedures. It aims at ensuring that the procedures must be open to all entities possessing the necessary capabilities.

STAGE I MEASURES

Directive 94/22 OJ L 164 of 30/6/1994, p.3.	Directive 94/22 of the European Parliament and the Council of 30 May 1994 on the conditions for granting and using authorisations for the prospection, exploration, and production of hydrocarbons.
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II. SECURITY OF SUPPLY/STOCKS

DESCRIPTION OF THE LEGISLATION

Community Law on security stocks requires Member States to hold stocks of the three main categories of oil products. Member States are free to choose the organisational structure, required to comply with the obligation to have stocks. In general terms, Member States fall into two categories: those who have set up a central storage agency which administers part of the obligation, and those in which the obligation is the responsibility of the oil companies. Differences in national Law and in procedures for holding security stocks often mean that oil companies operating in one Member State are in different situation from those operating in other Member States, from both an operating and a financial point of view. The choice of the implementing measures rests within the competence of Member States.

CONDITIONS NECESSARY TO OPERATE THE LEGISLATION

Member States, and consequently CEECs are relatively free to choose the organisational structure, required to comply with the obligation to hold stocks.

Attention should only be drawn to the technical and legislative framework to be put in place in order to take into account the provisions of the Directive. An administrative and technical structure should be established, in order to :

- adopt the necessary mechanisms in case of a petrol crisis: demand restraint measures, stock draw down and sharing measures, etc;
- guarantee the holding of stocks, either by companies or by a central mechanism;
- verify periodically the level of stocks; and,
- assure a cooperation and a harmonization of the crisis measures between the CEECs and the Community.

KEY MEASURES

- **CHOICE OF STAGE I MEASURES**

DESCRIPTION & JUSTIFICATION :

Since 1968, the Community has had an obligatory storage mechanism for oil and petroleum products corresponding, since 1972, to 90 days of consumption. A series of measures also are envisaged in order to respond to supply difficulties: levy on stocks, demand restraint, re-distribution of the quantities of oil saved due to demand restraint measures to those States in greatest need. This legislation allows Member States to fulfill their obligations vis-a-vis the International Energy Agency.

STAGE I MEASURES

Council Directive 68/414 (OJ EC 308 of 23.12.68), as amended by Directive No 72/426 of 19.12.1972 (OJEC No L 291 of 28.12.72).	Council Directive 68/414 of 20 December 1968 imposing an obligation on member states of the EEC to maintain minimum stocks of crude oil and/or petroleum products.
Council Directive 73/238 (OJ EC No L 228 of 16.8.1973).	Council Directive 73/238 of 24 July 1973 on measures to mitigate the effects of difficulties in the supply of crude oil and petroleum products.
Commission Decision 79/639 (OJ EC No L 183 of 19.7.1979)	Commission Decision 79/639 of 15 June 1979 laying down detailed rules for the application of crisis measures.
Council Decision 68/416 (OJ No L 308 of 23/12/68)	Council Decision 68/416 of 20 December 1968 on the conclusion and implementation of individual agreements between governments relating to the obligation of the Member States to maintain minimum stocks of crude oil and petroleum products.

III. PRICE TRANSPARENCY

DESCRIPTION OF THE LEGISLATION

Gas and Electricity

With regard to the gas market, pricing practices vary between Member States. Sales to industrial consumers are either based on pre-set tariffs or subject of contractual special rates. This situation holds true for the electricity market as well. The Commission has regulated price transparency with a Council Directive which sets up a Community procedure ensuring reporting of prices to final industrial consumers of gas and electricity. It is important to ensure the speedy communication to the Statistical Office of the European Commission (SOEC) of the data, and also the communication of the breakdown of consumers and corresponding volumes by consumption categories. Member States still consider some data to be confidential. With this degree of price transparency industrial consumers can identify the most competitive producers and suppliers.

Petroleum Products

In this field the Commission has issued a Directive for ensuring the transparency of the supply costs and prices of petroleum products.

CONDITIONS NECESSARY TO OPERATE THE LEGISLATION

Gas and Electricity

The Directive in order to be implemented requires:

- the existence of a statistical office or a comparable entity;
- the guarantee of confidentiality of individual commercial data;
- the possibility to check the reliability of the data supplied.

Furthermore, familiarity with the taxation and parafiscal arrangement existing in each State is important in order to ensure the price transparency as it is provided in the Directive: two price levels are to be displayed, based on tariffs, with taxes included and with taxes excluded.

Petroleum Products

The information regarding the prices for crude oil and the principal petroleum products should be supplied by the oil undertakings, thus the associated countries should designate the undertakings which will provide them with such information and should check the reliability of the data.

The information which these countries would be obliged to communicate to the Commission is obtained by aggregating the information received by the undertakings. Each State should present it in such a way as to give as representative a picture as possible of each State's oil market, in accordance with the examples of questionnaires which figure in the Commission Decision 77/190/EEC, as modified by Commission Decision 79/607/EEC.

The confidentiality of the information provided should be guaranteed.

KEY MEASURES

- **CHOICE OF STAGE I MEASURES**

DESCRIPTION & JUSTIFICATION :

Directive 76/491/EEC, on the transparency of oil prices, allows the distribution by the Commission of quarterly information on the average cost of crude oil supply and petroleum products of the Community, as well as on the prices of petroleum products to consumers and net returns at the refinery gate. The information was improved by a monthly recording system covering the prices, qualities and the origin of crude oil imports, similar to that set by the International Energy Agency, as well as the weekly publication of data on consumer prices of the principal petroleum products. Thus, the Directive contributes to the transparent and correct application of the European oil market and ensures that it is in equilibrium with the international oil market.

Directive 90/377/EEC, on the transparency of gas and electricity prices, extended the number of consumption categories covered by the SOEC publications to cover all sizes of industrial consumer and requires that Member States communicate details to the SOEC concerning the breakdown of consumers by categories. The objective of the Directive - to ensure price transparency to the industrial final consumer - represented the first step in the creation of the internal energy market, as it is essential to ensure that competition is not distorted, taking into account that the price paid by the industry in the Community for the energy it uses is one of the factors which influence its competitiveness.

STAGE I MEASURES

Council Directive 90/377/EEC OJ No L 185/16 of 17.7.90	Council Directive 90/377/EEC of 29/6/90 on the transparency of gas and electricity prices.
Council Directive 76/491/EEC OJ L 140 of 28/5/76, p.4	Council Directive 76/491/EEC of 4/5/76 concerning information and consultation on the prices of crude oil and petroleum products in the Community.
Commission Decision 77/190 OJ L 61 of 5/3/77 amended by Decision 81/883/EEC of 14/10/81 OJ L 324 of 12/11/81	Commission Decision 77/190 of 26/1/77 implementing the above mentioned Directive.

DESCRIPTION OF THE LEGISLATION

The Directives on transit of electricity and gas aim at facilitating the exchanges of electricity and gas between utilities within the Community, and can be applied to all different structures of electricity and gas systems (monopolies or liberalized). The transposition of the electricity transit Directive into the legislation of Member States is already done, either by launching legislation or by the modification of the "cahier de charges" of the undertakings which are in charge of transmission of electricity. Some transit contracts have already been notified; however, their number is rather limited. The cost of transit of electricity over long distances, as well as the geographical possibilities of transit limit the number of transit contracts. With regard to the gas transit Directive, there are still some Member States which have not communicated implementation measures.

CONDITIONS NECESSARY TO OPERATE THE LEGISLATION

The CEECs are required to adapt their legislative framework in order to ensure that the transit of electricity and gas through transmission grids is compulsory.

The financial, technical and legal conditions of such transit must, as a general rule, be worked out between the inter-connected grids. However, conditions for such transit must be non discriminatory and fair for all parties concerned.

Disputes about transit are subject to conciliation by a body set up and chaired by the Commission, on which the entities responsible for grids in the Community are represented. The Commission Decision 92/167 of 4 March 1992, setting up a Committee of experts on the transit of electricity between grids, provides the necessary details.

KEY MEASURES

- **CHOICE OF STAGE I MEASURES**

DESCRIPTION & JUSTIFICATION :

Directives 90/547/EEC and 91/296/EEC on the transit of electricity and gas, aim at reducing the existing obstacles, making the transit of electricity and gas through grids compulsory and introducing an appropriate system for monitoring compliance with this obligation. It is thus provided that electricity and gas transmission utilities are required to notify the Commission and the national authorities concerned of any request for the transit of electricity and natural gas, to open negotiations on the conditions of the transit requested, and to inform about the conclusion of the contract or the reasons for failure of the conclusion of the contract.

STAGE I MEASURES

Council Directive 90/547/EEC OJ L 313 of 13/11/90 p. 30.	Council Directive 90/547/EEC of 29/10/90 on transit of electricity.
Council Directive 91/296/EEC OJ L 147 of 12/6/91	Council Directive 91/296/EEC of 31 May 1991 on transit of gas.

V. *NUCLEAR SECTOR*

INTRODUCTION

The importance of nuclear power in supplying the Community with electricity is substantial and the need should be pointed out to ensure that all aspects of planning, construction, and operation of the nuclear plants satisfy optimum security conditions.

DESCRIPTION OF THE LEGISLATION

Safeguards

The EURATOM Treaty lays the responsibility for the correct operation of the accountancy and control system with the operators. Details are laid down in a EURATOM safeguards regulation. Thus, national competence in the field of safeguards is delegated to EURATOM. The Euratom Atomic Energy Community and its 10 non-nuclear-weapon Member States have concluded a tripartite safeguards agreement (INFCIRC 193) with the International Atomic Energy Agency (IAEA) in the context of the Non Proliferation Treaty (NPT). The three new Member States will join this agreement soon. The existence of this agreement is essential for trade in nuclear materials and consequently for the free circulation of these materials in the Community. As this agreement is part of the Community acquis, the CEECs will have to become parties to it.

Supply

Under the Euratom Treaty, major responsibilities fall to the Euratom supply Agency regarding the supply of nuclear materials. This Agency not only monitors the market but also concludes contracts for nuclear material transactions. In recent years, the market for nuclear material has been one in which supply has exceeded demand.

CONDITIONS NECESSARY TO OPERATE THE LEGISLATION

Safeguards

Under the Euratom Treaty, the Commission shall verify that nuclear materials are not diverted from their peaceful use. To this end operators of nuclear facilities must set up an accountancy and control system of the nuclear material processed in their facilities, the functioning of which is verified by the Commission (Articles 77-85 Euratom Treaty).

The CEECs are party to the Treaty on the non-proliferation of nuclear weapons and have in this context, concluded a safeguards agreement with the International Atomic Energy Agency in Vienna, under which a full-scope I.A.E.A. safeguards system is implemented. Consequently, the necessary infrastructure already exists, but the practice should be raised to the Community level.

Supply

The measures that have been enacted at the Community level, which regulate the position and operation of the Agency, do not need national legislation, as they are directly applicable.

The Euratom system presupposes the existence of a market where supply is met by demand (Article 60 of the Euratom treaty). However, the present situation is one of over supply in a market with limited demand. In earlier years, there have been shortages of supply. In the perspective of the accession of the CEEC's, demand will probably grow. It is important, however, to note that, under article 105 of the Euratom Treaty, these countries can still continue their supply contracts with the former USSR, even after their accession to the EU.

KEY MEASURES

- ***CHOICE OF STAGE I MEASURES***

DESCRIPTION & JUSTIFICATION :

In the nuclear sector, legislation relates particularly to nuclear supply and safeguards. Supply of nuclear material is regulated under chapter VI. Title II, of the Euratom Treaty. The objectives of the Supply Agency's policy include ensuring security of supply and the viability of the nuclear industry in the EU. To this end certain measures have been enacted at Community level which regulate the position and operation of the Agency.

With regard to safeguards, under the Euratom Treaty the Commission shall ensure that nuclear materials are not diverted from their intended peaceful use. To this end operators of nuclear facilities must set up an accountancy system and control system of the nuclear material processed in their facilities, the functioning of which is verified by the Commission.

STAGE I MEASURES

Supply

OJ L 51 22/2/78	Agreement on the implementation of article 111(1) of the non proliferation of nuclear weapons Treaty
Commission Regulation No 3227/76 OJ L 363 31/12/76	Commission Regulation (EURATOM) No 3227/76 of 19/10/76 concerning the application of the provisions of the Euratom safeguards

Safeguards

OJ No 27 6/12/58 p.534	Statutes of the Euratom Supply Agency
Rules of the European Atomic Energy Community OJ No 32 11/5/60 P.777 referring to Decision OJ No 32 11/5/60 p.776 as amended by Regulation of the Supply Agency OJ L 193 25/7/75, p.37	Rules of the European Atomic Energy Community on the manner in which demand is to be balanced against the supply of ores, source materials and special fissile materials,
Commission Regulation 66/17 (Euratom) OJ 241 28/12/66 p.4057 as amended by Regulation 3137/74 of 12/12/74 OJ L 133 13/12/74 p.27	Commission Regulation 66/17 (Euratom) on the exemption of the transfer of small quantities of ores, source materials and other fissile materials from the rules of the chapter of supplies
OJ L 83 30/3/73 p. 20	Amendment of the statutes of the Euratom Supply Agency
Council resolution OJ C 69 14/6/74 p.1	Council resolution on the supply of enriched uranium of the Community

DESCRIPTION OF THE LEGISLATION

Electricity and gas markets in the Community are still compartmentalised at national and regional levels and common rules have been proposed to integrate these until now closed markets into internal Community markets for gas and electricity. The main objectives are improvement of efficiency and security of supply. Eligible consumers, that can already identify the most competitive suppliers, are given the possibility to directly contract with these suppliers via negotiated access to the transmission networks.

CONDITIONS NECESSARY TO OPERATE THE LEGISLATION

The Commission proposals have not yet been adopted, but following the Council conclusions of 29 November 1994, with regard to the electricity proposal, the CEECs should at least orientate towards the adoption of the necessary legislative framework, in order to ensure

- The organization of objective, transparent and non-discriminatory procedures for granting authorizations or tender procedures for new production capacities. For monitoring the organization and execution of the tender procedure, the CEECs should appoint a public or other independent entity.
- Vertically integrated undertakings shall keep separate accounts for the activities of production, distribution and transmission, which must be accessible, at least to a public or independent entity defined by these States, as well as to dispute settlement authorities. Electricity undertakings draw up, publish and submit to audit their accounts in accordance with national laws adopted to implement Council Directive 78/660/EEC, OJ NO L 222, 14.8.78 (concerning annual accounts of limited liability companies).
- Network owners shall negotiate with large industrial customers and distributors the conditions for access to their networks so that these qualifying customers may exercise choice in their purchasers. An alternative system based upon the Single Buyer concept has been proposed by some Member States and the Commission has stated that this could provide equivalent opening of markets and could co-exist with a TPA regime provided that certain conditions are fulfilled.

- These States shall designate or shall require the undertakings, which own transmission systems, to designate a system operator charged with operating and ensuring the maintenance and development of the transmission system and its interconnections with other systems. The system operator, unless already independent from production and distribution activities, should be at least administratively independent from other production and distribution activities.
- As these Directives aim at the implementation of Community rules, even if the precise modalities are not yet adopted by the Parliament and the Council, the application of articles 85, 86 and 90 of the Treaty should lead to the same results.

KEY MEASURES

- **CHOICE OF STAGE I MEASURES**

DESCRIPTION & JUSTIFICATION :

For the greater integration of gas and electricity market, it is necessary to cope with the fundamental relationship between suppliers, transmitters, distributors and consumers of the grid-bound energies. The amended proposals aim at more competition at the production and supply levels. They call for the creation of a transparent and non-discriminatory system for granting licences, or a call for tender procedure for new production capacities. They introduce the concept of unbundling, separation of accounts of production, transmission and distribution operations, to be put in practice in vertically integrated undertakings, so as to ensure transparency of operations, while giving access to these accounts to the Member States authorities. They also provide for the concept of the system operator so as to regulate how the transmission and distribution companies will offer access to their network to eligible entities at reasonable rates, within the limits of available transmission and distribution capacities, in order to introduce more consumer choice. Finally, the proposals provide for the possibility for large industrial consumers and distributors to exercise choice in their purchases from the network, independent power producers and suppliers from other Member States.

STAGE I MEASURES

Commission proposals for Directives OJ C 123/1 and C 123/26 of 4/5/94	Commission proposals for Directives on the opening up of the markets for electricity and gas
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VII. HOT WATER BOILERS

CONDITIONS NECESSARY TO OPERATE THE LEGISLATION

All the necessary measures should be adopted in order to ensure that boilers cannot be put into service unless they satisfy the efficiency requirements set out in the Directive. Notified bodies should be appointed to carry out the tasks of the procedures related to the granting of declarations of conformity of boilers which comply with the harmonized standards and of the procedures on how the conformity will be certified (annex III of the Directive).

KEY MEASURES

- ***CHOICE OF STAGE I MEASURES***

DESCRIPTION & JUSTIFICATION :

This Directive is based on Article 100A of the Treaty and is a "new approach" harmonization directive . A mandate for standardization to CEN/CENELEC is under way. Its main objective is to contribute to the improvement of the energy demand by at least 20%, as well as to contribute to the stabilization of the CO2 emissions by the year 2000. It determines the efficiency requirements applicable to new hot boilers, fired by liquid or gaseous fuels with a rate output of no less than 4kw and no more than 400 kw. It lays down the obligation on the Member States not to prohibit, restrict or impede the placing on the market within their territories of appliances and boilers, which satisfy the requirements of this Directive. Furthermore, an optional system of labels facilitate the determination of the energy performance of the boilers. The Directive also provides for the marking EC to boilers which comply with the efficiency requirements, laid down in the Directive, for the procedures for delivering the conformity declarations, and the notification to the Commission of the organizations, assigned by the Member States to carry out these tasks. The Directive was issued on 1st January 1994. The deadline for its implementation is December 1997.

STAGE I MEASURES

Council directive 92/42 OJ L 167/17 of 22/6/92	Council directive 92/42 of 21 May 1992 on efficiency requirements for new hot water boilers fired with liquid or gaseous fuels.
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DESCRIPTION OF THE LEGISLATION

The importance of this Directive is that the existence of two limits with respect to the sulphur content of liquid fuels, which differ between Member States, obliges the oil companies to adjust the maximum sulphur content of their products, depending on which Member State is being supplied, which further creates a barrier to trade in these products. Its objective, also, is to prevent or reduce air pollution, which depends on fuel quality, and to improve further the quality of the environment. It is important thus to draw the attention of the CEECs to these requirements, in a second stage, since the introduction of a low sulphur content level can raise specific technical and economic problems for them, and also, because non-compliance with these could create a barrier to trade and could prejudice the objective of improving the quality of the environment.

KEY MEASURES

- **CHOICE OF STAGE I MEASURES**

None

- **CHOICE OF STAGE II MEASURES**

This Directive lays down the rules that the sulphur content of diesel fuels, placed on the market within the Community, may not exceed 0,2% by weight, as from 1 October 1994, and 0,05% by weight, as from 1 October 1996. In this context, Member States shall prohibit the marketing of diesel fuels in the Community, if their sulphur compound content exceeds the above mentioned limits. Member States shall also prohibit the marketing in the Community of gas oils, if their sulphur contents exceeds 0,2% by weight. Thus, the placing on the market of gas oils cannot be prohibited or restricted on grounds of sulphur content, if these comply with the requirements of the Directive.

STAGE II MEASURES

Council Directive 93/12/EEC
OJ L 74/81 of 27/3/93

Council Directive 93/12/EEC of 23/3/93 relating
to the sulphur content of certain liquid fuels

IX. CRUDE OIL SAVINGS THROUGH THE USE OF SUBSTITUTE FUEL COMPONENTS IN PETROL

DESCRIPTION OF THE LEGISLATION

The reduction and elimination of lead in petrol may be partly offset by the use of substitute fuel components in petrol and, these components may also help to reduce over-consumption of crude oil necessary in refining to produce lead-free petrol. Petrol used for the propulsion of vehicles powered by internal combustion spark-ignited engines is an important sector of oil consumption in the Community. To this end, no obstacles should be placed in the way of the manufacture, distribution, sale and use of suitable blends for the propulsion of vehicles, powered by internal combustion spark-ignited engines. It is therefore important that this legislation, that also aims to reduce the dependence of the Community upon imported crude oil, is outlined to the CEECs as well, in a second phase in the prospect of a wider internal market. It is not proposed as a stage 1 measure, as it is not considered as an absolute pre-condition for their preparation for the alignment of their legislation.

KEY MEASURES

• ***CHOICE OF STAGE I MEASURES***

None

• ***CHOICE OF STAGE II MEASURES***

The Directive lays down the obligation that Member States shall not prohibit, restrict, or discourage, on the grounds of oxygenate content, the production, marketing and free movement of blended petrol, containing organic oxygenate content compounds, which do not exceed the limits set out in the annex of the Directive. Such blended fuels must be usable in complete safety and with similar performance to petrol, used in vehicles propelled by internal combustion spark-ignited engines, currently in use or being offered for sale without requiring any modifications to the vehicles.

STAGE II MEASURES

<p>Council Directive 85/536/EEC OJ L 334/20 of 12/12/85 as amended by Commission directive 87/441/EEC OJ L 238/40 of 21/8/87</p>	<p>Council Directive 85/536/EEC of 5/12/95 on crude oil savings through the use of substitute fuel components in petrol</p>
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CUSTOMS UNION

GENERAL INTRODUCTION

With the signature in Rome on the 25th of March of 1957 of the Treaty establishing the European Economic Community, the foundations of the Community upon a customs union were laid down. The EEC Treaty provides for the conditions for free circulation inside its customs territory. Article 9 of the Treaty provides for the elimination of customs duties and charges having equivalent effect; quantitative restrictions and measures having equivalent effect are forbidden by Article 30, while Article 95 prohibit national taxes that discriminate either in favour of national products or against products from other Member States. There is a considerable body of jurisprudence established over the years by the European Court of Justice to interpret these various articles of the Treaty. This jurisprudence has been always based on the doctrine that national measures that can have the slightest distorting effect on the free circulation of goods between Member States must be both justifiable in terms of the Treaty, and also proportionate to the purpose that they are intended to serve.

In 1958 the six original Member States set in motion two parallel processes of convergence, one gradually abolishing the customs duties that applied in trade between them and the other gradually introducing a Common Customs Tariff (CCT) applicable to goods imported from third countries. On 1 July 1968 the tariff union was accomplished and since then, any new Member State joining the Community has undergone the process of abolishing duties on intra-Community trade and aligning its external tariff to the CCT. Also since 1968, a process of gradual transference of competence for many customs matters from the Member States to the Community has been carried out as it has become clear that there is a need to legislate at Community level if market distortions, unfair competition or unequal treatment of traders are to be avoided. The necessity for a growing harmonisation and for further simplification of the customs legislation were felt to be the key to achieve facilitation of trade. Thus, at about the time that codification of the customs legislation began in the early 1980s, work also started on simplifying the procedures in trade inside the Community and facilitating controls and formalities at internal frontiers, a process that culminated in the introduction of the single administrative document (SAD) and of the Combined Nomenclature in 1988. In parallel, the EEC-EFTA Convention on a Common Transit procedure was signed on 20 May 1987.

The years since 1985 have seen far-reaching changes in the customs landscape of the European Community. The most recent and most outstanding change was the successful completion of the internal market on 1 January 1993, which replaced the customs procedures for the movement of goods inside the 12 Member States at that moment by new fiscal and statistical obligations that require neither customs formalities nor customs controls for the intra-Community trade.

As far as trading relations with non-Member States are concerned, the Community Customs Code has consolidated virtually all the Community customs provisions into a single coherent text. The bringing together of all the various measures enacted since 1968 gives the European Community a body of customs law that increases the transparency and coherence of the customs rules used for the implementation of a wide range of Community policies. The Community customs code and its implementing provisions entered into force on 1 January 1994

DESCRIPTION OF THE LEGISLATION

The actions for the approximation of the customs legislations of the Central European Countries are closely monitored at the meetings of the sub-Committees on Customs Co-operation under the Interim and Europe Agreements, in order to prioritise the areas which need technical assistance via the PHARE programme. Although there is a long and well-established relationship with the customs administrations of the partner countries in this field, there is room for improvement with regard to the political support given to this crucial exercise in some countries. The adoption by the Parliaments of the legislative texts prepared with the assistance of the Community is generally very slow.

The main difficulty in implementing a strategy towards the unification of the preferential rules of origin in Europe is the number of bilateral and multilateral agreements that are covered. Furthermore, not all countries involved have the same views with regard to trade integration in Europe and consequently a rapid and successful conclusion to negotiations on the unification of rules of origin is not a foregone conclusion.

The full benefit of the Common Transit system will be dependent on the establishment of a well-functioning customs organisation, able to handle effectively the administrative procedures involved. The adhesion to the Common Transit Convention will require the fulfilment of several technical conditions, such as the adoption of the Community's Combined Nomenclature and the single administrative document together with the establishment of a credible guarantee system. In this respect the delay in the services provided by the banking and financial sectors in terms of import/export guarantees hinders developments in this field.

The effective application of the protocols on mutual assistance, which are based on the provisions of Council Regulation (EEC) no 1468/81, have been hampered by the lack of sufficient data protection legislation in the CEECs. It is considered that one way to provide a guarantee of confidentiality would be for the associated countries to ensure a level of protection for personal data based on the principles of the Council of Europe Convention 108 of 28 January 1981 for the Protection of Individuals with regard to the Automatic Processing of Data. Furthermore, the provisions of the proposed regulation replacing 1468/81 currently under discussion will have to be taken into account in due course.

Lastly, in order to assure the correct application of the legislation and the efficient functioning of the customs services, special attention should be giving to improving the quality of the customs administrations' personnel via training programmes and by the enhancement if necessary of the status of customs officials within the public administrations.

In this context, and within the framework of the initiatives taken for the opening of Community programmes to the Central European Countries, the Community is considering the establishment of a pre-accession training programme for customs officials of the CEECs, along similar lines to the Community Matthaeus Programme, including for example exchanges of officials between customs administrations in the CEECs and in the Member States and the organisation of joint seminars.

CONDITIONS NECESSARY TO OPERATE THE LEGISLATION

Legislative approximation in this field pre-supposes the existence of national legislation compatible with Community legislation. From a customs point of view, the adoption of a body of legislation which is harmonised with the Community Customs Code and complementary regulations is considered an essential condition for the facilitation of the free trade provided by the Europe Agreements and in the preparation for accession. The full adoption of the Community Customs Code and associated legislation is only envisaged upon accession.

Progressive economic integration between the Community and the associated countries before their future accessions could help these countries to assume the economic obligations of membership. A strategy towards unifying preferential rules of origin in Europe is therefore proposed by the Community in order to exploit the full potential of the Europe Agreements and maximise commercial and industrial integration between partners. Consequently, origin rules throughout Europe should be harmonised wherever possible and cumulation possibilities should be extended to incorporate all associated countries into one system.

In order to facilitate the movement of goods, the CEECs have been invited to prepare themselves with a view to the accession to the EC/EFTA Conventions on Commission transit and on the single administrative document. Since June 1993, a group of experts has been assisting Hungary, Poland, the Czech Republic and the Slovak Republic to fulfil the technical conditions necessary to be eligible for accession. Another expert group will be set up in 1995 to assist Romania and Bulgaria as well as other candidate countries.

Lastly, protocols of mutual administrative assistance have been included in all the Europe agreements so that the Community Member States and the CEECs can assist each other in ensuring that Customs legislation is correctly applied, in particular in the prevention, detection and investigation of contraventions of this legislation. The correct implementation of the provisions of these protocols is essential in the fight against fraud. Consequently, the CEECs should focus on providing the necessary resources and infrastructure to the investigation services responsible for ensuring the protection of society and legitimate business interests and of the Community's and associated countries' financial interests.

In support of this process of approximation, technical assistance programmes in the customs field are being carried out, in the framework of several national and regional PHARE programmes, to encourage the development of modern customs administrations in these countries.

All these actions are designed to ease the steps towards the liberalisation planned under the existing Europe Agreements and with a clear view to paving the way towards future accession. However, such measures will not result in a frontier-free internal market as provided for by the Treaties for the Members of the European Union.

KEY MEASURES

• CHOICE OF STAGE I MEASURES

DESCRIPTION & JUSTIFICATION :

The measures that will have to be adopted during Stage one will aim at the consolidation and further streamlining and facilitation of the free trade established under the Europe Agreements. The key issues in this first stage will be:

- The adoption by the Central European Countries of a body of customs legislation which is compatible with the Community's Customs Code, its implementing provisions and complementary regulations related to the correct functioning of the internal market;
- The adhesion to the Conventions on a Common transit procedure and on the simplification of the formalities in the exchange of goods;
- The adoption of the Community's Combined Nomenclature;
- The implementation of the conclusions of the European Councils of Copenhagen and Essen on cumulation of rules of origin;
- The consolidation of the provisions on mutual administrative assistance of the Europe Agreements.

It should be noted, however, that free trade between the Community and the associated countries will not remove the need for customs controls.

STAGE I MEASURES

Council Regulation 92/2913/EEC OJ L302 of 29.10.92	Council Regulation 92/2913/EEC of 12 October 1992 establishing the Community Customs Code as amended by Annex I chapter XIII of the act of Austria, Finland, Sweden Accession (OJ C241, 29.8.94)
Commission Regulation 93/2454/EEC OJ L253, of 11.10.93	Commission Regulation 93/2454/EEC of 2 July 1993, laying down the provisions for the implementation of Council Regulation (EEC) no. 2913/92 establishing the Community Customs Code as amended by Annex I chapter XIII of the act of Austria, Finland, Sweden Accession (OJ C241, 29.8.94)
Commission Regulation 93/3665/EEC OJ L335 of 31.12.93	Commission Regulation 93/3665/EEC of 21 December 1993, amending Regulation (EEC) No. 2454/93, laying down the provisions for the implementation of Council Regulation (EEC) no. 2913/92 establishing the Community Customs Code
Commission Regulation 94/0655/EEC OJ L82 of 25.3.94	Commission Regulation 94/0655/EEC of 24 March 1994 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of the Community Customs Code in respect of the single administrative document and the codes to be used.
Council Regulation 94/1500/EEC OJ L162 of 30.6.94	Council Regulation 94/1500/EEC of 21.6.94 amending (Annexes 37 and 38) Commission Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council regulation (EEC) No 2913/92 establishing the Community Customs Code.
Commission Regulation 94/2193/EEC OJ L235 of 9.9.94	Commission Regulation 94/2193/EEC of 8 September 1994 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.
Corrigendum OJ L235 of 9.9.94	Corrigendum of 19 October 1994 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.
Commission Regulation 94/3254/EEC OJ L346 of 31.12.94	Commission Regulation 94/3254/EEC of 19 December 1994 amending Regulation (EEC) No 2425/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.

<p>Council Regulation 83/0918/EEC OJ L105 of 23.4.83 as amended by the Annex 1 of the acts of SP/PT(1985) and of SWE/AUS/FIN accessions (OJ L1, 1.1.95), and Regulations 3822/85 (OJ L370, 31.12.85), 3691/87 (OJ L347, 11.12.87), 1315/88 (OJ L123, 17.5.88), 4235/88 (OJ L373, 31.12.88), 3357/91 (OJ L318, 20.11.91), 2913/92 (OJ L302, 19.10.92) and 355/94 (OJ L46, 18.2.94) as amended by 94/3316 (OJ L350 of 31.12.94).</p>	<p>Council Regulation 83/0918/EEC of 28/03/83 setting up a Community system of reliefs from customs duty</p>
<p>Commission Regulation 83/2288/EEC OJ L220 of 11.8.83</p>	<p>Commission Regulation 83/2288/EEC of 29/7/83 implementing 83/0918/EEC and amended by 1798/84 (OJ L168, 28.6.84), 2340/86 (OJ L203, 26.7.86), 3692/87 (OJ L347, 11.12.87) and 213/89 (OJ L 25, 28.1.89).</p>
<p>Commission Regulation 83/2289/EEC OJ L220 of 11.8.83</p>	<p>Commission Regulation 83/2289/EEC of 29/7/83 implementing 83/0918/EEC and amended by 1746/85 (OJ L167, 27.6.85), 85/3399 (OJ L322, 3.12.85) and 735/92 (OJ L81, 26.3.92) and Annex I of the acts of SP/PT (1985) and of SWE/AUS/FIN accessions (OJ L1, 1.1.95).</p>
<p>Commission Regulation 83/2290/EEC OJ L220 of 11.8.83</p>	<p>Commission Regulation 83/2290/EEC of 29/7/83 implementing 83/0918/EEC and amended by 1745/85(OJ L167, 27.6.85),85/3399 (OJ L322, 3.12.85), 3893/88(OJ L346, 15.12.88), 1843/89 (OJ L180, 27.6.89) and 734/92 (OJ L81, 26.3.92) and Annex I of the acts of SP/PT (1985) and of SWE/AUS/FIN accessions (OJ L1, 1.1.95).</p>
<p>Commission Regulation 88/3915/EEC OJ L347 of 16.12.88</p>	<p>Commission Regulation 88/3915/EEC of 15/12/88 implementing 83/0918/EEC.</p>
<p>Council Regulation 94/3295/EC OJ L341 of 30.12.94</p>	<p>Council Regulation 94/3295/EEC of 22.12.94 (<i>effective as from 1.7.95</i>) laying down measures to prohibit the release for free circulation, export, re-export or placing under a suspensive procedure of counterfeit and pirated goods</p>
<p>87/0415/EEC OJ L226 13/08/87</p>	<p>Decision 87/0415/EEC on a Convention on a Common transit procedure of 20 May 1987.</p>
	<p>Decision 1/91 of the EEC-EFTA joint Committee on transit amending Appendix I (OJ L402 of 31.12.1992)</p>
	<p>Decision 2/92 of the EEC-EFTA joint Committee on transit (OJ L402 of 31.12.92)</p>
	<p>Recommendation 1/91 of the EEC-EFTA joint Committee on transit amending the Convention (OJ L25 of 2.2.1993)</p>
	<p>Decision 1/93 of the EEC-EFTA joint Committee on transit amending Appendix III (OJ L 12 of 15.1.1994)</p>
	<p>Decision 2/93 of the EEC-EFTA joint Committee on transit amending Appendix II (OJ L 12 of 15.1.1994)</p>

	Recommendation 1/93 of the EEC-EFTA joint Committee on transit amending the Convention (not yet published)
	Recommendation 1/94 of the EEC-EFTA joint Committee on transit amending the Convention (not yet published)
	Decision 1/94 of the EEC-EFTA joint Committee on transit amending Appendix II of the Convention (not yet published)
	Decision 2/94 of the EEC-EFTA joint Committee on transit amending Appendix II of the Convention (not yet published)
	Decision 3/94 of the EEC-EFTA joint Committee on transit amending Appendix II of the Convention (not yet published)
	Compendium of the administrative arrangements, conclusions and interpretations relating to transit and the single administrative document.
87/0267/EEC OJ L134 of 22.05.87	Council Decision 87/267/EEC of 28 April 1987 implementing the convention on the simplification of formalities in the exchange of goods.
	Recommendation 1/93 of the EEC-EFTA joint Committee amending the Convention (not yet published)
87/2658/EEC OJ L256 of 07.09.87	Council Regulation 87/2658/EEC of 23.07.87 on the tariff and statistical nomenclature of the Community
94/3115/EEC OJ L345 of 31.12.94	Commission Regulation 94/3115/EEC of 20.12.94 amending Annex I and II to Council Regulation (EEC) no 2658/87 on the tariff and statistical nomenclature of the Community
Protocol no 4 of the Europe Agreements	Implementation of the preferential origin provisions in the scope of the Europe Agreements and the conclusions of the European Councils of Copenhagen (June 93) and Essen (Dec. 94)
Protocol no 6 of the Europe Agreements	Implementation of the mutual administrative assistance provisions within the framework of the Europe Agreements and reinforcement of the data protection legislation in view of the improved mutual assistance provisions of the proposed replacement of Council Regulation (EEC) no 1468/81.

CHOICE OF STAGE II MEASURES

DESCRIPTION & JUSTIFICATION :

In the customs field, stage II approximation refers to the legislative and regulatory measures which the CEECs countries will be required to adopt and implement upon accession to the EU as a result of their full integration into the EU's internal market. This implies first of all the full application of the Community Customs Code and its implementing provisions as well as the adoption of the EU's tariff and statistical nomenclature and of the Common Customs Tariff.

Furthermore, the customs authorities of the CEECs countries will be required to assume all the responsibilities inherent to the protection and control of the EU's external border. Besides the provisions on indirect taxation, they will be responsible for the implementation and enforcement at the EU's external frontier on their territory of the Community's Common Commercial policy, the Common agricultural policy, the Common fisheries policy and any others that are applied and enforced by customs.

In order for the internal market to function properly, the CEECs countries will not only have to *adopt* the Community acquis in the customs field but they will also have to *apply* the Community rules in an effective, efficient and homogeneous manner. A similar level of protection and control at all points on the EU's external frontier is necessary to avoid distortion of competition or deflection of trade in the internal market.

Furthermore, upon accession to the EU, the customs authorities of the CEECs countries will be invited to join all the initiatives taken by the Commission to achieve high quality of controls and equivalent results, such as the promotion of risk analysis and audit techniques, the co-ordinated development of Computerisation of customs services and the increased use of simplified procedures.

Finally, the Community also participates in the harmonisation of customs rules and procedures at international level. The Community actively contributes to the revision of the "International Convention on the simplification and harmonisation of customs procedures" (Kyoto Convention) and to the harmonisation of origin rules in the context of the World Trade Organisation. In view of their possible membership of the EU, the CEECs countries should bring their participation in these international harmonisation exercises into line with the Community's participation.

STAGE II MEASURES

The accomplishment of the free movement of goods between the Community and the associated countries in the framework of the Europe Agreements will only require the implementation of stage I measures. The subsequent stage will mean, de facto, the adoption of the full Community legislation with a view to joining the customs union upon accession.

A list of the Community legislation in the customs field is enclosed in annex.

List of Community legislation in the Customs field

GENERAL	
92/2913/EEC (OJ L 302, 29.10.92)	Council Regulation of 12 October 1992 establishing the Community Customs Code. as amended by Annex I chapter XIII of the act of Austria, Finland, Sweden Accession (OJ C241, 29.8.94)
93/2454/EEC	Commission Regulation of 2 July 1993, laying down the provisions for the implementation of Regulation 93/2913 establishing the Community Customs Code. (OJ L253, 11.10.93) as amended by Annex I chapter XIII of the act of Austria, Finland, Sweden Accession (OJ C241, 29.8.94)
93/3665/EEC (OJ L335, 31.12.93)	Commission Regulation of 21 December 1993, amending Regulation (EEC) No. 2454/93, laying down the provisions for the implementation of Regulation 93/2913 establishing the Community Customs Code
94/0655/EEC (OJ L82, 25.3.94)	Commission Regulation of 24 March 1994 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of the Community Customs Code in respect of the single administrative document and the codes to be used.
94/1500/EEC (OJ L162, 30.6.94)	Council Regulation of 21.6.94 amending (Annexes 37 and 38) Commission Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.
94/2193/EEC (OJ L235, 9.9.94)	Commission Regulation of 8 September 1994 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.
Corrigendum (OJ L235, 9.9.94)	Corrigendum of 19 October 1994 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.
94/3254/EEC (OJ L346 of 31.12.94)	Commission Regulation of 19 December 1994 amending Regulation (EEC) No 2425/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.
83/0918/EEC (OJ L 105 23/4/83°)	Council Regulation of 28/03/83 on the system of reliefs from customs duty and others relating to its amendment : (Annex 1 of the act of ES/PT accession, and Regulations 3822/85.
83/2288/EEC OJ L220 11/8/83	Commission Regulation of 29/7/83 implementing 918/83 and amended by 1798/84, 2340/86, 3692/87, and 213/89.
83/2289/EEC OJ L220 11/8/83	Commission Regulation of 29/7/83 implementing 918/83 and amended by 1746/85 , 3399/85 and 735/92 and Acts of SP/PT and FIN/AUS/SWE Accessions.
83/2290/EEC OJ L220 11/8/83	Commission Regulation of 29/7/83 implementing 918/83 and amended by 1745/85, 3399/85, 3893/88, 1843/89 and 734/92 and Acts of SP/PT and FIN/AUS/SWE Accessions.
88/3915/EEC OJ. L347 16/12/88	Commission Regulation of 15/12/88 implementing 918/83.
76/308/EEC OJ. L73 19/3/76	Council Directive of 15 March 1976 on mutual assistance for the recovery of claims resulting from the EAGGF and of agricultural levies and customs duties, VAT and Excises and amended by Directive 79/1071 (OJ L331,27.12.79) and 92/108 (OJ L390, 31.12.92).

77/0794/EEC OJ L333 24/12/77	Commission Directive of 4/11/77 laying down detailed rules for the implementation of Directive 76/0308 and amended by Directive 85/0479 (OJ L285, 25.10.85) and 86/0489 (OJ L283, 4.10.86).
94/3295/EEC (OJ L341, 30.12.94)	Council Regulation of 22.12.94 (effective as from 1.7.95) laying down measures to prohibit the release for free circulation, export, re-export or placing under a suspensive procedure of counterfeit and pirated goods
92/3911/EEC (OJ L395 31.12.92 p.1)	Council regulation (EEC) No. 3911/92 of 9 December 1992 on the export of cultural goods
93/0752/EEC (OJ L 77 of 31/3/93)	Commission Regulation (EEC) 752/93 of 30/03/93 laying down the provisions for the implementation of Council Regulation No. 3911/92 on the export of cultural goods
93/0007/EEC OJ L74 27/3/93	Commission Directive on the return of cultural goods unlawfully removed from the territory of a Member State

MOVEMENT of GOODS	
91/3925/EEC OJ L374 31/12/91	Council Regulation of 19 December 1991 on the elimination of formalities and controls of the cabin and hold baggage of travellers on intra-Community flights and sea crossings.
87/813(01) OJ L226 13/08/87	Convention on a Commission transit procedure of 20 May 1987.
(OJ L402 of 31.12.1992)	Decision 1/91 of the EEC-EFTA joint Committee on transit amending Appendix I
(OJ L402 of 31.12.1992)	Decision 2/92 of the EEC-EFTA joint Committee on transit
(OJ L25 of 2.2.1993)	recommendation 1/91 of the EEC-EFTA joint Committee on transit amending the Convention
(OJ L12 of 15.1.1994)	Decision 1/93 of the EEC-EFTA joint Committee on transit amending Appendix III
(OJ L12 of 15.1.1994)	Decision 2/93 of the EEC-EFTA joint Committee on transit amending Appendix II
	Recommendation 1/93 of the EEC-EFTA joint Committee on transit amending the Convention (not yet published)
	Recommendation 1/94 of the EEC-EFTA joint Committee on transit amending the Convention (not yet published)
	Decision 1/94 of the EEC-EFTA joint Committee on transit amending Appendix II of the Convention (not yet published)
	Decision 2/94 of the EEC-EFTA joint Committee on transit amending Appendix II of the Convention (not yet published)
	Decision 3/94 of the EEC-EFTA joint Committee on transit amending Appendix II of the Convention (not yet published)
	Compendium of the administrative arrangements, conclusions and interpretations relating to transit and the single administrative document
87/0267/EEC OJ L134 22/05/87	Decision of the Council of 28 April 1987 implementing the convention on the simplification of formalities in the exchange of goods.
	Recommendation 1/93 of the EEC-EFTA joint Committee amending the Convention (not yet published)
88/1811/EEC OJ L062 29/06/88	Council Regulation amending Appendices I, II and III of the Convention on a Commission transit procedure of 20/05/87.
89/2011/EEC OJ L200 13/07/89	Council Regulation (EEC) of 19 June 1989 implementing Decisions 1/89 of the EC/EFTA mixed Committees on transit and simplification of formalities concerning the Convention on the simplification of formalities in the exchange of goods.
92/599/EEC. OJ L402 of 31/12/92	Commission Decision 92/599/EEC : 1/91 of the joint EC/EFTA Committee on Transit implementing the convention on a Commission transit procedure.
92/600/EEC OJ L402 of 31/12/92	Commission Decision 92/600/EEC : 2/92 of the joint EC/EFTA Committee on Transit implementing the convention on a Commission transit procedure.
93/69/EEC OJ L25 of 2/2/93	Council Decision of 19/12/91 implementing the convention on Commission transit.
75/611(01) OJ L188 19.07.75	Salzburg agreement with Austria on the simplification of frontier formalities for goods in transit from Greece and Turkey to the Community.
78/2302/EEC OJ L276 30/09/78	Council Regulation (EEC)78/2302 of 29.11.78 amending the Salzburg Agreement.
81/1031 OJ L107, 18.4.81	Council Regulation1013/81 of 17.2.81 amending the Salzburg agreement.
86/1797/EEC OJ L 157 12.06.86	Council Regulation of 9 June 1986 abolishing certain postal fees for customs presentation.

78/2112/EEC (OJ L252 of 14/9/78).	Council Regulation of 25/7/78 implementing the TIR convention signed in Geneva on 14/11/75
84/1262/EEC OJ. L126 12/5/84	Council Regulation of 10/4/84 implementing the international convention on the harmonisation of the frontier control of goods.

ORIGIN	
91/3915/EEC OJ L 372 of 31/12/91	Council Regulation of 19/12/91 laying down rules for the application of Decision 7/91 of the EEC/ Andorra Joint Committee to allow for derogation from origin rules in certain agricultural goods.
94/1/EEC OJ L 1, 3.1.94	Council & Commission Decision of 13/12/94 - Protocol 4 to the EEA Agreement on rules of origin
94/497/EC OJ L 204, 6.8.94	Council Decision 94/497/EC : Decision 1/94 - Protocol No. 3 to the EC-Norway free trade agreement concerning the definition of the concept of "originating products" and methods of administrative co-operation.
94/496/EC OJ L 204, 6.8.94	Council Decision 94/496/EC : Decision 1/94 - Protocol No. 3 to the EC-Iceland free trade agreement concerning the definition of the concept of "originating products" and methods of administrative co-operation.
94/499/EC OJ L 204, 6.8.94	Council Decision 94/499/EC : Decision 1/94 - Protocol No. 3 to the EC-Switzerland free trade agreement concerning the definition of the concept of "originating products" and methods of administrative co-operation.
93/743 OJ L 348, 31.12.93	Council and Commission Decision of 13/12/93 on Protocol 4 to the Europe Agreement with Poland, concerning the definition of the concept of "originating products" and methods of administrative co-operation.
93/742 OJ L 347, 31.12.93	Council and Commission Decision of 13/12/93 on Protocol 4 to the Europe Agreement with Hungary concerning the definition of the concept of "originating products" and methods of administrative co-operation.
94/910 OJ L 360, 31.12.94	Council and Commission Decision of 14/12/94 on Protocol 4 to the Europe Agreement with the Czech Republic concerning the definition of the concept of "originating products" and methods of administrative co-operation.
94/909/EEC OJ L 359, 31.12.94	Council and Commission Decision of 14/12/94 on Protocol 4 to the Europe Agreement with the Slovak Republic concerning the definition of the concept of "originating products" and methods of administrative co-operation.
94/907/EEC OJ L 357, 31.12.94	Council and Commission Decision of 14/12/94 on Protocol 4 to the Europe Agreement with Romania concerning the definition of the concept of "originating products" and methods of administrative .
94/908/EEC OJ L 358, 31.12.94	Council and Commission Decision of 14/12/94 on Protocol 4 to the Europe Agreement with Bulgaria concerning the definition of the concept of "originating products" and methods of administrative .
94/976/EC OJ L374, 31.12.1994	Council Decision 94/976/EC of 19.12.94 - Protocol No. 3 to the EC-Latvia free trade agreement concerning the definition of the concept of "originating products" and methods of administrative .
94/978/EC OJ L375, 31.12.1994	Council Decision 94/978/EC of 19.12.94 - Protocol No. 3 to the EC-Lithuania free trade agreement concerning the definition of the concept of "originating products" and methods of administrative .
94/974/EC OJ L373, 31.12.1994	Council Decision 94/974/EC of 19.12.94 - Protocol No. 3 to the EC-Estonia free trade agreement concerning the definition of the concept of "originating products" and methods of administrative co-operation.
93/407/EEC OJ L 189, 29.7.93	Council Decision 94/976/EC of 19.12.94 - Council Decision of 19/7/93 on Protocol to the agreement with Slovenia on the definition of the concept of "originating products" and methods of administrative .
91/668/EEC OJ L 371, 31.12.91	Council Decision of 2/12/91 Protocol 3 to the Agreement with the Faroe Islands concerning the definition of the concept of "originating products" and methods of administrative co-operation
88/1135/EEC OJ L 114 of 02/05/88	Council Regulation of 07/03/88 concerning the definitions of the concept of originating product and methods of administrative co-operation between the EEC, Ceuta and Mellila.

90/2209/EEC OJ L 035 of 07/02/90.	Council Regulation of 27/07/90 derogating from the definition of "originating Product" to take account of the special situation of St Pierre and Miquelin with regard to certain fisheries products.
90/0523/EEC L 290 of 33.10.1990	Council Decision of 08/10/90 on the procedure concerning derogations from the origin rules set out in Protocol No 1 to the 4th ACP/EEC Convention.
91/1911/EEC OJ L 171 29/6/91	Council Regulation of 26/06/91 concerning the application of Community provisions to the Canary Islands.
91/0267/EEC OJ L 134 of 29/05/91.	Decision No 4/91 of the ACP/EEC Customs Committee derogating from the concept of "originating products" to take account of the special situation of Fiji with regard to the production of certain garments.
91/400/ECSC, EEC OJ L 229 of 17.08.1991	Decision of the Council and the Commission of 25 February 1991 on the conclusion of the Fourth ACP-EEC Convention.
91/346/EEC OJ L 187 of 13.07.1991	Decision 3/91 of the ACP/EEC Customs Co-operation Committee derogating from the concept of "originating products" to take account of the special situation of Fiji with regard to canned tuna.
92/0197/EEC OJ L 088 of 03/04/92.	Commission Decision of 24/03/92 derogating from the concept of "originating products" to take into account the situation of the Dutch Antilles concerning goods of CN 61 10 20.
93/319/EEC OJ L 123 of 19.05.1993	Decision 1/93 of the ACP/EEC Customs Co-operation Committee derogating from the concept of "originating products" to take account of the special situation of Lesotho with regard to certain garments.
93/514/EEC OJ L 242 of 28.09.1993	Decision 2/93 of the ACP/EEC Customs Co-operation Committee derogating from the concept of "originating products" to take account of the special situation of Mauritius with regard to canned tuna.
93/514/EEC OJ L 242 of 28.09.1993	Decision 3/93 of the ACP/EEC Customs Co-operation Committee derogating from the concept of "originating products" to take account of the special situation of Senegal with regard to canned tuna.
94/18/EC OJ L 12 of 15.01.1994	Decision 4/93 of the ACP/EEC Customs Co-operation Committee derogating from the concept of "originating products" to take account of the special situation of the Seychelles with regard to canned tuna.
94/386/EC OJ L 176 of 09.07.1994	Decision 1/94 of the ACP/EEC Customs Co-operation Committee derogating from the concept of "originating products" to take account of the special situation of Fiji with regard to certain garments.
94/946/EC OJ L 371 of 31.12.1994	Decision 2/94 of the ACP/EEC Customs Co-operation Committee modifying Decision No 4/93 derogating from the concept of "originating products" to take account of the special situation of the Seychelles with regard to canned tuna.
91/0482/EEC OJ L 263 of 19.09.1991	Council Decision of 25/07/91 on the association of overseas countries and territories with the EEC.
94/724/EEC OJ L 288 of 9.11.1994	Commission Decision of 31 October 1994 derogating from the definition of the concept of "originating products" to take account of the special situation of Montserrat with regard to goods of CN 8536 90 10.
73/1246/EEC OJ L 133 of 21.05.1973	Council Decision of 14.05.1973 concerning the conclusion of an Agreement establishing an Association between EEC and the Republic of Cyprus.
77/2907/EEC OJ L 339 of 28.12.1977	Council Decision of 20 December 1977 on the conclusion of the Additional Protocol to the Agreement establishing an association between the EEC and the Republic of Cyprus.
87/607/EEC OJ L 393 of 31.12.1987	Council Decision of 21 December 1987 on the conclusion of the Protocol laying down the conditions and procedures for the implementation of the second stage of the Agreement establishing an Association between the EEC and the Republic of Cyprus and adapting certain provisions of the Agreement.
88/4264/EEC OJ L 378 of 31.12.1988	Council Regulation of 13.12.88 on the application of Decision 1/88 of the EEC/Cyprus Association Council amending, as a result to the introduction of the HS, the protocol defining "originating products" and administrative co-operation.

89/2428/EEC OJ L 230 of 8.08.1989	Council Regulation of 28 July 1989 on the application of Decision No 1/89 of the EEC-Cyprus Association Council derogating from the provisions concerning the definition of the concept of "originating products" laid down in the agreement establishing an association between the EEC and the Republic of Cyprus.
90/3203/EEC OJ L 307 of 7.11.1990	Council Regulation of 22/10/90 on the application of Decision 4/90 of the EEC/Cyprus Association Council again amending Articles 6 and 17 of the Protocol concerning the definition of the concept of "originating products" and methods of administrative co-operation.
91/3914/EEC OJ L 372 of 31/12/91	Council Regulation of 19/12/91 on the implementing methods for decision 1/91 of the EEC/Cyprus Association Council derogating from certain provisions laid down in the Association Agreement.
94/0112/EEC OJ L 53 of 24.02.1994	Council Decision No 1/94 of 14.2.94 derogating from the provisions concerning the definition of the concept of "originating products" laid down in the agreement establishing an association between the EEC and the Republic of Cyprus.
76/939/EEC OJ L 111 of 28.04.1976	Council Regulation of 23 April 1976 concluding the Financial Protocol and the Protocol laying down certain provisions relating to the Agreement establishing an association between the EEC and Malta.
89/2229/EEC OJ L 217 of 27.07.1989	Council Regulation of 18 July 1989 on the application of the Decision No 1/89 of the EEC-Malta Association Council amending, as a result of the introduction of the HS, Protocol No 2 concerning the definition of the concept of "originating products" and methods of administrative co-operation.
90/2175/EEC OJ L 198 of 28.07.1990	Council Regulation of 23/07/90 on the application of Decision 2/90 of the EEC/Malta Association Council again amending Articles 6 and 17 of the Protocol concerning the definition of the concept of "originating products" and methods of administrative co-operation.
91/3451/EEC OJ L 327 of 29.11.1991	Council Regulation of 25/11/91 implementing the joint declaration attached to Decision 1/89 of the EEC/Malta Association Council.
91/607/EEC OJ L 331 of 3.12.1991	Decision No 1/91 of the EEC-Malta Association Council of 25 November 1991 amending Annex III of Protocol No 2 concerning the definition of the concept of "originating products" and methods of administrative co-operation.
90/0680/EEC OJ L 374 of 31.12.1990	Council Decision of 26/11/90 concerning the conclusion of an agreement between the EEC and Andorra.
91/3915/EEC OJ L 372 of 31.12.1991	Council Regulation of 19/12/91 laying down rules for the application of Decision 7/91 of the EEC/Andorra Joint Committee to allow for derogation from origin rules in certain agricultural goods.
83/3351/EEC OJ L 339 of 5.12.1983	Council Regulation of 14/11/93 on the procedure to facilitate the issue of certificates EUR 1 and the making out of forms EUR 2 under the provisions covering preferential trade between the EEC and certain countries.
75/1274/CEE OJ L 136 of 28 May 1975	Regulation of the Council of 20 May 1975 concluding the Agreement between the European Economic Community and the State of Israel Protocol No 3 (Rules of origin)
77/1726/CEE OJ L 190 of 29 July 1977	Council Regulation of 18 July 1977 on the application of Decision 2/76 of the EEC-Israel Joint Committee amending Protocol No 3 of the EEC-Israel Agreement as regards the rules of origin
78/2210/CEE OJ L 263 of 27 September 1978	Council Regulation of 26 September 1978 concerning the conclusion of the Cooperation Agreement between the European Economic Community and the People's Democratic Republic of Algeria Protocol No 2 concerning the definition of the concept of "originating products" and methods of administrative cooperation
78/2213/CEE OJ L 266 of 27 September 1978	Council Regulation of 26 September 1978 on the conclusion of the Cooperation Agreement between the European Economic Community and the Arab Republic of Egypt Protocol No 2 concerning the definition of the concept of "originating products" and methods of administrative cooperation
78/2215/CEE OJ L 268 of 27 September 1978	Council Regulation of 26 September 1978 concerning the conclusion of the Cooperation Agreement between the European Economic Community and the Hashemite Kingdom of Jordan Protocol No 2 concerning the definition of the concept of "originating products" and methods of administrative cooperation

78/2214/CEE OJ L267 of 27 September 1978	Council Regulation of 26 September 1978 concerning the conclusion of the Cooperation Agreement between the European Economic Community and the Lebanese Republic Protocol No 2 concerning the definition of the concept of "originating products" and methods of administrative cooperation
78/2211/CEE OJ L 264 of 27 September 1978	Council Regulation (EEC) No 2211/78 of 26 September 1978 concerning the conclusion of the Cooperation Agreement between the European Economic Community and the Kingdom of Morocco Protocol No 2 concerning the definition of the concept of "originating products" and methods of administrative cooperation
78/2216/CEE OJ L269 of 27 September 1978	Council Regulation of 26 September 1978 concerning the conclusion of the Cooperation Agreement between the European Economic Community and the Syrian Arab Republic Protocol No 2 concerning the definition of the concept of "originating products" and methods of administrative cooperation
78/2212/CEE OJ L265 of 27 September 1978	Council Regulation of 26 September 1978 concerning the conclusion of the Cooperation Agreement between the European Economic Community and the Republic of Tunisia Protocol No 2 concerning the definition of the concept of "originating products" and methods of administrative cooperation
79/0561/CEE OJ. L80 31/3/79	Council Regulation (EEC) No 561/79 of 5 March 1979 on the application of EEC-Tunisia Cooperation Council Decision No 3/78 amending the Protocol on the definition of the concept of originating products and methods of administrative cooperation to the Cooperation Agreement between the European Economic Community and the Republic of Tunisia
OJ L80, 31.3.79	Decision No 3/78 of the EEC-Tunisia Cooperation Council amending the Protocol on the definition of the concept of originating products and methods of administrative cooperation to the Cooperation Agreement between the European Economic Community and the Republic of Tunisia
80/2742/CEE OJ. L286 29/10/80	Council Regulation of 27 October 1980 on the application of EEC-Lebanon Cooperation Council Decision No 3/80 amending the Protocol on the definition of the concept of originating products and methods of administrative cooperation to the Cooperation Agreement between the European Economic Community and the Lebanese Republic
Decision 3180 OJ L286 of 29 October 1980	Decision No 3/80 of the EEC-Lebanon Cooperation Council amending the Protocol on the definition of the concept of originating products and methods of administrative cooperation to the Cooperation Agreement between the European Economic Community and the Lebanese Republic
83/3627/CEE	Council Regulation of 19 December 1983 on the application of Decision No 1/83 of the EEC-Israel Cooperation Council amending Article 30 of Protocol 3 to the Agreement between the European Economic Community and the State of Israel
OJ L 360 of 23 December 1983	Decision No 1/83 of the EEC-Israel Cooperation Council amending Article 30 of Protocol 3 to the Agreement between the European Economic Community and the State of Israel
89/3171/CEE OJ. L310 26/10/89	Council Regulation of 16 October 1989 on the application of Decision No 1/89 of the EEC - Egypt Cooperation Council amending, as a consequence of the introduction of the harmonized system, Protocol No 2 concerning the definition of the concept of "originating products" and methods of administrative cooperation
OJ L310 of 26 October 1989	Decision No 1/89 of the EEC - Egypt Cooperation Council, of 30 August 1989, amending, as a consequence of the introduction of the harmonized system, Protocol No 2 concerning the definition of the concept of "originating products" and methods of administrative cooperation
89/3172/CEE OJ L310 of 26 October 1989	Council Regulation of 16 October 1989 on the application of Decision No 2/89 of the EEC - Egypt Cooperation Council amending, on account of the accession of Spain and Portugal to the European Communities, the Protocol concerning the definition of the concept of "originating products" and methods of administrative cooperation
OJ L310, 26.10.89	Decision No 2/89 of the EEC - Egypt Cooperation Council, of 30 August 1989, amending, on account of the accession of Spain and Portugal to the European Communities, the Protocol concerning the definition of the concept of "originating products" and methods of administrative cooperation
89/3900/CEE OJ. L375 23/12/89	Council Regulation of 4 December 1989 on the application of Decision No 2/89 of the EEC-Tunisia Cooperation Council amending, on account of the accession of Spain and Portugal to the European Communities, the Protocol concerning the definition of the concept of "originating products" and methods of administrative cooperation
OJ L 375 of 23 December 1989	Decision No 2/89 of the EEC-Tunisia Cooperation Council amending, on account of the accession of Spain and Portugal to the European Communities, the Protocol concerning the definition of the concept of "originating products" and methods of administrative cooperation
91/2229/CEE OJ. L211 31/7/91	Council Regulation of 17 June 1991 on the application of Decision No 1/91 of the EEC-Israel Cooperation Council amending, as a consequence of the introduction of the harmonized system, the Protocol concerning the definition of the concept of "originating products" and methods of administrative cooperation

OJ L211 of 31 July 1991	Decision No 1/91 of the EEC-Israel Cooperation Council amending, as a consequence of the introduction of the harmonized system, the Protocol concerning the definition of the concept of "originating products" and methods of administrative cooperation
91/2230/CEE OJ. L211 31/7/91	Council Regulation of 17 June 1991 on the application of Decision No 2/91 of the EEC-Israel Cooperation Council amending, on account of the accession of Spain and Portugal to the European Communities, the Protocol concerning the definition of the concept of "originating products" and methods of administrative cooperation
OJ. L211 of 31 July 1991	Decision No 2/91 of the EEC-Israel Cooperation Council amending, on account of the accession of Spain and Portugal to the European Communities, the Protocol concerning the definition of the concept of "originating products" and methods of administrative cooperation
91/3579/CEE OJ. L345 14/12/91	Council Regulation of 25 November 1991 on the application of Decision No 3/91 of the EEC-Jordan Cooperation Council amending, as a consequence of the introduction of the harmonized system, Protocol 2 concerning the definition of the concept of originating products and methods of administrative cooperation
OJ L 345 of 14 December 1991	Decision No 3/91 of the EEC-Jordan Cooperation Council amending, as a consequence of the introduction of the harmonized system, Protocol 2 concerning the definition of the concept of originating products and methods of administrative cooperation
91/3580/CEE OJ. L345 14/12/91	Council Regulation of 25 November 1991 on the application of Decision No 4/91 of the EEC-Jordan Cooperation Council amending, on account of the accession of Spain and Portugal to the European Communities, the Protocol concerning the definition of the concept of originating products and methods of administrative cooperation
OJ. L345 of 14 December 1991	Decision No 4/91 of the EEC-Jordan Cooperation Council amending, on account of the accession of Spain and Portugal to the European Communities, the Protocol concerning the definition of the concept of originating products and methods of administrative cooperation
91/2454/CEE OJ L 253 of 11 October 1993	Commission Regulation of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Articles 120 to 140 relating to the definition of the concept of "originating products" and methods of administrative cooperation applicable to the importation into the Community of products originating in the Republics of Bosnia-Herzegovina, Croatia, Slovenia and the former Yugoslav Republic of Macedonia

COMBINED NOMENCLATURE	
87/2658/EEC OJ L 256 07.09.87	Council Regulation of 23.07.87 on the tariff and statistical nomenclature of the Community .
94/3115/EEC OJ L345, 31.12.94	Commission Regulation of 20.12.94 amending Annex I to Council Regulation (EEC) No. 2658/87 on the tariff and statistical nomenclature of the Community
88/2275/EEC OJ L 200, 26.7.88	Commission Regulation of 25 July 1988 concerning the classification of certain goods in the Combined nomenclature
88/3417/EEC OJ L 301, 4.11.88	Commission Regulation of 31 October 1988 concerning the classification of certain goods in the Combined nomenclature
88/3491/EEC OJ L 306, 11.11.88	Commission Regulation of 9 November 1988 concerning the classification of certain goods in the Combined nomenclature
88/3564/EEC OJ L 311, 17.11.88	Commission Regulation of 16 November 1988 concerning the classification of certain goods in the Combined nomenclature
88/3565/EEC OJ L 311, 17.11.88	Commission Regulation of 16 November 1988 concerning the classification of certain goods in the Combined nomenclature
88/3914/EEC OJL 347 16.12.88	Commission Regulation of 14 December 1988 on the analytical procedures to be used in determining the dry matter, fatty matter and sugar content of products falling within CN code 1905 90 30
88/3931/EEC OJ L 348, 17.12.88	Commission Regulation of 16 December 1988 concerning the classification of certain goods in the Combined nomenclature
88/3974/EEC OJ L 351, 21.12.88	Commission Regulation of 20 December 1988 concerning the classification of certain goods in the Combined nomenclature
89/0184/EEC OJ L 23, 27.1.89	Commission Regulation of 25 January 1989 concerning the classification of certain goods in the Combined nomenclature
89/0226/EEC OJL 29 31.1.89	Commission. Regulation of 26 January 1989 on the procedure for determining the meat content of products falling within CN codes 1602 49 11, 1602 49 13, 1602 40 15, 1602 49 19, 1602 49 30 and 1602 49 50
89/0424/EEC OJL 49 21.2.89	Commission. Regulation of 20 February 1989 concerning the classification of certain goods in the Combined nomenclature
89/0440/EEC OJ L 51, 23.2.89	Commission Regulation of 22 February 1989 concerning the classification of certain goods in the Combined nomenclature

89/0489/EEC OJ L 57, 28.2.89	Commission Regulation of 24 February 1989 concerning the classification of certain goods in the Combined nomenclature
89/0548/EEC OJ L 60, 3.3.89	Commission Regulation of 28 February 1989 concerning the classification of certain goods in the Combined nomenclature
89/0645/EEC OJ L 71, 15.3.89	Commission Regulation of 14 March 1989 concerning the classification of certain goods in the Combined nomenclature
89/0646/EEC OJ L 23, 27.1.89	Commission Regulation of 14 March 1989 replacing the codes established on the basis of the Commission Customs Tariff nomenclature in force on 31 December 1987 with those established on the basis of the Combined nomenclature in certain Regulations
89/0736/EEC OJ L 80, 23.3.89	Commission Regulation of 16 March 1989 concerning the classification of certain goods in the Combined nomenclature
89/0812/EEC OJ L 86, 31.3.89	Commission Regulation of 21 March 1989 concerning the classification of certain goods in the Combined nomenclature
89/0989/EEC OJ L 106 18.4.89	Commission Regulation of 17 April 1989 relating to classification criteria applicable to anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles of CN codes 6101, 6102, 6201 and 6202
89/1260/EEC OJ L 126, 9.5.89	Commission Regulation of 8 May 1989 concerning the classification of certain goods in the Combined nomenclature
89/1583/EEC OJ L 156 8.6.89	Commission Regulation of 7 June 1989 relating to the procedure for determining the meat and fat content of certain pigmeat products
89/1584/EEC OJ L 156, 8.6.89	Commission Regulation of 7 June 1989 concerning the classification of certain goods in the Combined nomenclature
89/1585/EEC OJ L 156, 8.6.89	Commission Regulation of 7 June 1989 concerning the classification of certain goods in the Combined nomenclature
89/1586/EEC OJ L 156, 8.6.89	Commission Regulation of 7 June 1989 concerning the classification of certain goods in the Combined nomenclature
89/1676/EEC OJ L 164 16.6.89	Commission Regulation of 13 June 1989 on the classification of goods in the CN codes 2206 00 93 and 6911 10 00
89/2061/EEC OJ L 196, 12.7.89	Commission Regulation of 7 July 1989 concerning the classification of certain goods in the Combined nomenclature
89/2141/EEC OJ L 205 18.7.89	Commission Regulation of 14 July 1989 concerning the classification of certain goods under CN codes 3921 11 00 and 4810 12 00
89/2403/EEC OJ L 227, 4.8.89	Commission Regulation of 31 July 1989 concerning the classification of certain goods in the Combined nomenclature
89/2404/EEC OJ L 227, 4.8.89	Commission Regulation of 31 July 1989 concerning the classification of certain goods in the Combined nomenclature
89/3470/EEC OJ L 337 21.11.89	Commission Regulation of 16 November 1989 concerning the analysis method to be used for the application of Additional Note 2 to Chapter 7 to the Combined nomenclature
89/3471/EEC OJ L 337, 21.11.89	Commission Regulation of 17 November 1989 concerning the classification of certain goods in the Combined nomenclature
89/3481/EEC OJ L 338, 22.11.89	Commission Regulation of 20 November 1989 concerning the classification of certain goods in the Combined nomenclature
89/3482/EEC OJ L 338, 22.11.89	Commission Regulation of 20 November 1989 concerning the classification of certain goods in the Combined nomenclature
90/0028/EEC OJ L 3, 6.1.90	Commission Regulation of 4 January 1990 concerning the classification of certain goods in the codes 1108 13 00 and 1108 14 00 of the Combined nomenclature and repealing Regulation (EEC) No 1463/87
90/0048/EEC OJ L 8, 11.1.90	Commission Regulation of 9 January 1990 concerning the classification of certain goods in the Combined nomenclature
90/0313/EEC OJ L 35 7.2.90	Commission Regulation of 5 February 1990 on the classification of goods within code 2710 00 69 of the Combined nomenclature
90/0314/EEC OJ L 35, 7.2.90	Commission Regulation of 5 February 1990 concerning the classification of certain goods in the Combined nomenclature
90/0542/EEC OJ L 56, 3.3.90	Commission Regulation of 1 March 1990 concerning the classification of certain goods in the Combined nomenclature
90/0650/EEC OJ L 71, 17.3.90	Commission Regulation of 16 March 1990 concerning the classification of certain goods in the Combined nomenclature
90/1012/EEC OJ L 105, 25.4.90	Commission Regulation of 20 April 1990 concerning the classification of certain goods in the Combined nomenclature
90/1422/EEC OJ L 137, 30.5.90	Commission Regulation of 23 May 1990 concerning the classification of certain goods in the Combined nomenclature
90/1936/EEC OJ L 174, 7.7.90	Commission Regulation of 4 July 1990 concerning the classification of certain goods in the Combined nomenclature
90/1964/EEC OJ L 178, 11.7.90	Commission Regulation of 6 July 1990 concerning the classification of certain goods in the Combined nomenclature
90/2368/EEC OJ L 219, 14.8.90	Commission Regulation of 9 August 1990 concerning the classification of certain goods in the Combined nomenclature
90/2723/EEC OJ L 8, 11.1.90	Commission Regulation of 9 January 1990 replacing the codes established on the basis of the Commission Customs Tariff nomenclature in force on 31 December 1987 with those established on the basis of the Combined Nomenclature in certain Regulations

90/3044/EEC OJ L 292, 24.10.90	Commission Regulation of 22 October 1990 concerning the classification of certain goods in the Combined nomenclature
91/0316/EEC OJ L 37, 9.2.91	Commission Regulation of 7 February 1991 concerning the classification of certain goods in the Combined nomenclature
91/0440/EEC OJ L 52, 27.2.91	Commission Regulation of 25 February 1991 concerning the classification of certain goods in the Combined nomenclature
91/0441/EEC OJ L 37, 27.2.91	Commission Regulation of 25 February 1991 concerning the classification of certain goods in the codes 1704 10 19, 1714 10 99 and 9502 10 10 of the Combined nomenclature and repealing Regulation (EEC) No 1287/83
91/0442/EEC OJ L 52, 27.2.91	Commission Regulation of 25 February 1991 concerning the classification of certain goods in the Combined nomenclature
91/0546/EEC OJ L 60, 7.3.91	Commission Regulation of 5 March 1991 concerning the classification of certain goods in the Combined nomenclature
91/0840/EEC OJ L 88 3.4..92	Commission Regulation of 1 April 1992 concerning the classification of certain goods in the Combined nomenclature
91/0964/EEC OJ L 100, 20.4.91	Commission Regulation of 18 April 1991 concerning the classification of certain goods in the Combined nomenclature
91/1176/EEC OJ L 114, 7.5.91	Commission Regulation of 6 May 1991 concerning the classification of certain goods in the Combined nomenclature
91/1214/EEC OJ L 116, 9.5.91	Commission Regulation of 7 May 1991 concerning the classification of certain goods in the Combined nomenclature
91/1288/EEC OJ L 122, 17.5.91	Commission Regulation of 14 May 1991 concerning the classification of certain goods in the Combined nomenclature
91/1796/EEC OJ L 160, 25.6.91	Commission Regulation of 24 June 1991 concerning the classification of certain goods in the Combined nomenclature
91/2080/EEC OJ L 193, 16.7.91	Commission Regulation of 16 July 1991 repealing the codes established on the basis of the Commission Customs Tariff in force on 31 December 1987 with those established on the basis of the Combined nomenclature in certain Regulations concerning the classification of goods.
91/2084/EEC OJ L 193, 17.7.91	Commission Regulation of 12 July 1991 concerning the classification of certain goods in the Combined nomenclature
91/2293/EEC OJ L 209, 31.7.91	Commission Regulation of 29.7.91 amending Regulation (EEC) No 964/91 of 18 April 1991 concerning the classification of certain goods in the Combined nomenclature
91/2399/EEC OJ L 220, 8.8.91	Commission Regulation of 6 August 1991 concerning the classification of certain goods in the Combined nomenclature
91/2507/EEC OJ L 233, 22.8.91	Commission Regulation of 20 August 1991 concerning the classification of certain goods in the Combined nomenclature
91/3085/EEC OJ L 37, 23.10.91	Commission Regulation of 21 October 1991 amending Commission Regulation (EEC) No 2275/88 of 25 July 1988 concerning the classification of certain goods in the Combined nomenclature
91/3411/EEC OJ L 321, 23.11.91	Commission Regulation of 21 November 1991 amending Regulation (EEC) No 964/91 concerning the classification of certain goods in the Combined nomenclature
91/3425/EEC OJ L 325, 27.11.91	Commission Regulation of 25 November 1991 concerning the classification of certain goods in the Combined nomenclature
91/3640/EEC OJ L 344, 14.12.91	Commission Regulation of 13 December 1991 concerning the classification of certain goods in the Combined nomenclature
91/3694/EEC OJ L 350, 19.12.91	Commission Regulation of 17 December 1991 amending Regulation (EEC) No 645/89 of 14 March 1989 and repealing Regulation (EEC) No 2404/89 of 31 July 1989 concerning the classification of certain goods in the Combined nomenclature
92/0396/EEC OJ L 44, 20.2.92	Commission Regulation of 18 February 1992 concerning the classification of certain goods in the Combined nomenclature
92/0509/EEC OJ L 55 29.2.92	Commission Regulation of 28 February 1992 concerning the classification of certain goods in the Combined nomenclature
92/0597/EEC OJ L 64 10.3.92	Commission Regulation of 1 March 1992 concerning the classification of certain goods in the Combined nomenclature
92/1035/EEC OJ L 110 28.4.92	Commission Regulation of 24 April 1992 concerning the classification of certain goods in the Combined nomenclature
92/1340/EEC OJ L 145 27.5.92	Commission Regulation of 22 May 1992 concerning the classification of certain goods in the Combined nomenclature
92/1533/EEC OJ L 162 16.6.92	Commission Regulation of 12 June 1992 concerning the classification of certain goods in the Combined nomenclature
92/1911/EEC OJ L 192 11.7.92	Commission Regulation of 9 July 1992 concerning the classification of certain goods in the Combined nomenclature
92/2087/EEC OJ L 208 24.7.92	Commission Regulation of 22 July 1992 concerning the classification of certain goods in the Combined nomenclature
92/2812/EEC OJ L 284 29.9.92	Commission Regulation of 25 September 1992 concerning the classification of certain goods in the Combined nomenclature
92/2933/EEC OJ L 293 9.10.92	Commission Regulation of 7 October 1992 concerning the classification of certain goods in the Combined nomenclature

92/2949/EEC OJ L 293 9.10.92	Commission Regulation of 7 October 1992 concerning the classification of certain goods in the Combined nomenclature
92/3180/EEC OJ L 317 31.10.92	Commission Regulation of 28 October 1992 concerning the classification of certain goods in the Combined nomenclature
92/3513/EEC OJ L 355, 5.12.92	Commission. Regulation of 3 December 1992 concerning the classification of certain goods in the Combined nomenclature
92/3801/EEC OJ L 384 30.12.92	Commission Regulation of 23 December 1992 concerning the classification of certain goods in the Combined nomenclature
92/3802/EEC OJ L 384 30.12.92	Commission Regulation of 23 December 1992 concerning the classification of certain goods in the Combined nomenclature
93/0350/EEC OJ L 41 18.2.93	Commission Regulation of 17 February 1993 concerning the classification of certain goods in the Combined nomenclature
93/1486/EEC OJ L147 18.06.93	Commission Regulation of 16 June 1993 concerning the classification of certain goods in the Combined nomenclature.
93/1611/EEC OJ L155 26.06.93	Commission Regulation of 24 June 1993 concerning the classification of certain goods in the Combined nomenclature.
93/1959/EEC OJ L177 21.7.93	Commission Reg of 19 July 1993 amending Council Regulation No. 2658/87 on the tariff and statistical nomenclature and on the Commission Customs Tariff and Commission Reg No. 3565/88 concerning the classification of certain goods in the Combined nomenclature
93/1969/EEC OJ L180 23.07.93	Council Reg (EEC) of 19 July 1993 amending Reg (EEC) No. 2658/87 on the tariff and statistical nomenclature and on the Commission Customs Tariff.
93/0382/EEC OJ L163 06.07.93	Commission Dec of 1 July 1993 accepting a modified version of the undertaking offered by the Royal Thai Government in connection with the countervailing duty proceeding concerning imports of balls bearings, originating in Thailand.
93/2828/EEC OJ L258, 16.10.93	Commission Regulation of 15.10.93 laying down Commission rules on verification of the use and/or destination of imported products falling within CN codes 1515 90 59 and 1515 90 99
93/3295/EEC (OJ L296, 1.12.93)	Commission Regulation of 26.11.93 concerning the classification of certain goods in the Combined Nomenclature
94/0535/EEC (OJ L68, 11.3.94)	Commission Regulation of 9.3.94 concerning the classification of certain goods in the Combined Nomenclature
94/0779/EEC (OJ L91, 08.04.94)	Commission Regulation of 06.04.94 concerning the classification of certain goods in the Combined Nomenclature
94/0882/EEC (OJ L 103, 22.04.94)	Commission Regulation of 20.04.94. concerning the classification of certain goods in the Combined Nomenclature
94/1641/EEC (OJ L 172, 07.07.94)	Commission Regulation of 06.07.94. concerning the classification of certain goods in the Combined Nomenclature
94/1706/EEC (OJ L 180, 14.07.94)	Commission Regulation of 11.07.94. concerning the classification of certain goods in the Combined Nomenclature
94/3330/EEC (OJ L 350, 31.12.94)	Commission Regulation of 21.12.94. concerning the classification of certain goods in the Combined Nomenclature
94/0536/EEC (OJ L 68, 11.03.94)	Commission Regulation of 09.03.94. concerning the classification of certain goods in the Combined Nomenclature
94/0754/EEC (OJ L 89, 06.04.94)	Commission Regulation of 30.03.94. concerning the classification of certain goods in the Combined Nomenclature
94/0869/EEC (OJ L 101, 20.04.94)	Commission Regulation of 18.04.94. concerning the classification of certain goods in the Combined Nomenclature
94/0883/EEC (OJ L 103, 22.04.94)	Commission Regulation of 20.04.94. concerning the classification of certain goods in the Combined Nomenclature
94/0884/EEC (OJ L 103, 22.04.94)	Commission Regulation of 20.04.94. concerning the classification of certain goods in the Combined Nomenclature
94/1637/EEC (OJ L 172, 07.07.94)	Commission Regulation of 05.07.94. concerning the classification of certain goods in the Combined Nomenclature
94/1638/EEC (OJ L 172, 07.07.94)	Commission Regulation of 05.07.94. concerning the classification of certain goods in the Combined Nomenclature
94/1639/EEC (OJ L 172, 07.07.94)	Commission Regulation of 05.07.94. concerning the classification of certain goods in the Combined Nomenclature
94/1663/EEC (OJ L 176, 09.07.94)	Commission Regulation of 07.07.94. concerning the classification of certain goods in the Combined Nomenclature
94/1785/EEC (OJ L 186, 21.07.94)	Commission Regulation of 19.07.94. concerning the classification of certain goods in the Combined Nomenclature
94/1966/EEC (OJ L 198, 30.07.94)	Commission Regulation of 28.07.94. concerning the classification of certain goods in the Combined Nomenclature
94/3055/EEC (OJ L 323, 16.12.94)	Commission Regulation of 14.12.94. concerning the classification of certain goods in the Combined Nomenclature
94/3056/EEC (OJ L 323, 16.12.94)	Commission Regulation of 14.12.94. concerning the classification of certain goods in the Combined Nomenclature
94/3057/EEC (OJ L 323, 16.12.94)	Commission Regulation of 14.12.94. concerning the classification of certain goods in the Combined Nomenclature
94/3272/EEC (OJ L 339, 29.12.94)	Commission Regulation of 27.12.94. concerning the classification of certain goods in the Combined Nomenclature

94/0889/EEC (OJ L352 of 31.12.1994)	Commission Decision of 22.12.1994 on withdrawal of binding tariff information
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TARIC	
OJ C141 of 24.5.94	Integrated tariff of the European Communities (taric)

CUSTOMS REGIMES	
93/3030/EEC (OJ L 275, 8.11.93)	Council Regulation of 12 October 1993, on Commission rules for imports of certain textile products from third countries
93/3617/EEC (OJ L 328, 29.12.93)	Council Regulation of 29 December 1993, amending Council Regulation (EEC) no 3030/93 on Commission rules for imports of certain textile products from third countries
94/0195/EEC (OJ L 29, 2.2.94)	Council Regulation of 2 February 1994, amending Council Regulation (EEC) no 3030/93 on Commission rules for imports of certain textile products from third countries
94/3169/EEC (OJ L 275, 8.11.93)	Council Regulation of 23 December 1994, amending Council Regulation (EEC) no 3030/93 on Commission rules for imports of certain textile products from third countries
94/3289/EEC (OJ L 349, 31.12.94)	Council Regulation of 31 December 1994, amending Council Regulation (EEC) no 3030/93 on Commission rules for imports of certain textile products from third countries
94/0195/EEC OJ L29, 2.2.94	Commission Regulation of 12 January 1994 amending Annexes I, II, III, V, VII, VIII and IX to Council Regulation (EEC) no. 3030/93 on Commission rules for imports of certain textile products from third countries
94/3280/EEC (OJ L 347, 31.12.94)	Council Regulation (EC) no 3280/94 of 19 December 1994 opening and providing for the administration of Community Tariff quotas bound in GATT for certain agricultural, industrial and fisheries products (1994)
94/0216/EEC (OJ L110, 30.4.94)	Council Decision of 2 December 1993 on the conclusion of agreements between the European Community and certain third countries on international trade in textiles
94/0277/EEC (OJ L123, 17.5.94)	Council Decision of 20.12.94 on the provisional application of certain Agreements and Protocols between the EEC and certain countries on trade in textile products (Albania, Armenia, Azerbaijan, Belarus, Bulgaria, Czech Republic, Georgia, etc)
94/0517/EEC (OJ L67, 10.3.94)	Council Regulation (EC) no 517/94 of 7 March 1994 on Commission rules for imports of textile products from certain third countries not covered by arrangements or by other specific Community import rules
94/1470/EEC (OJ L159, 28.6.94)	Commission Regulation (EC) no 1470 of 28 June 1994 opening quantitative import quotas for textile products in category 160 from the People's Republic of China and amending annexes IV and V of Council Regulation no 517/94 on Commission rules for imports of textile products from certain third countries
94/1756/EEC (OJ L183, 19.7.94)	Commission Regulation (EC) no. 1756 of 18 July 1994 opening quantitative import quotas for textile products in categories 122, 123, 124, 125B, 140 and 146C from the People's republic of China and amending Annexes IV and V of Council Regulation no 517/94 on Commission rules for imports of textile products from certain third countries
94/2798/EEC (OJ L297, 18.11.94)	Council Regulation (EC) of 14 November 1994 amending for 1994, the level of quantitative limits applicable to imports of certain textile products originating in the People's Republic of China and listed in Annex IV to Regulation (EC) no 517/94 on Commission rules for imports of textile products from certain third countries not covered by bilateral agreements, protocols or other arrangements or by other specific Community import rules
94/2980/EEC (OJ 315, 8.12.94)	Commission Regulation (EC) no. 2980/94 of December 1994 opening quantitative import quotas for textile products in categories 146A and 146B from the People's republic of China and amending Annexes IV and V of Council Regulation (EC) no 517/94 on Commission rules for imports on textile products from certain third countries not covered by bilateral agreements, protocols or other arrangements or by other specific Community import rules
94/3168/EEC (OJ L335, 23.12.94)	Commission Regulation (EC) no 3168/94 of 21 December 1994 establishing in the field of application of Council Regulation (EC) no 517/94 on Commission rules for imports on textile products from certain third countries not covered by bilateral agreements, protocols or other arrangements or by other specific Community import rules a Community import licence and amending certain provisions of the Regulation
92/3951/EEC (OJ L405, 31.12.92)	Council Regulation (EC) no 3951/92 of 29 December 1992 on the arrangements for imports of certain textile products originating in Taiwan.
94/0217/EEC (OJ L28 2.2.94)	Council Regulation (EC) no 217/94 of 24 January 1994 amending Regulation (EEC) no 3951/92 on the arrangements for imports of certain textile products originating in Taiwan.

94/3036/EEC (OJ L322, 15.12.94)	Council Regulation (EC) no 3036/94 of 8 December 1994 establishing economic outward processing arrangements applicable to certain textiles and clothing products reimported into the Community after working processing in certain third countries
78/0616/EEC (OJ L84, 31.3.78)	Council Regulation (EEC) no 616/78 of 20 March 1978 on proof of origin for certain textile products falling within chapter 51 or chapters 53 to 62 of the Commission Customs Tariff and imported into the Community and on the conditions for the acceptance of such proof.
81/1681/EEC (OJ L169, 26.6.81)	Council Regulation (EEC) no 1681/81 of 11 June 1981 amending Regulation (EEC) no 616/78 on proof of origin for certain textile products falling within chapter 51 or chapters 53 to 62 of the Commission Customs Tariff and imported into the Community and on the conditions for the acceptance of such proof.
83/3626/EEC (OJ L360, 23.12.83)	Council Regulation (EEC) no. 3626/83 of 19 December 1983 amending Regulation (EEC) no 616/78 on proof of origin for certain textile products falling within chapter 51 or chapters 53 to 62 of Commission Customs Tariff and imported into the Community and on the conditions for acceptance of such proof

CUSTOMS POLICY	
74/0708(01)/EEC OJ C79, 8.7.74	Council resolution of 27 June 1974 concerning measures to be taken with a view to simplifying the task of the customs administrations.
91/0453/EEC OJ L241, 30.8.91	91/453/EEC: Commission decision of 30 July 1991 setting up an Advisory Committee on Customs and Indirect Taxation.
92/3904/EEC (OJ L394 31.12.92)	Council regulation (EEC) No. 3904/92 of 17 December 1992 on measures to adapt the profession of customs agents to the internal market
91/0341/EEC OJ L187, 13.7.91	Council Decision of 20 June 1991 on the adoption of a programme of Community action on the subject of the vocational training of Customs officials (Mattheus Programme)
93/0588/EEC OJ L280, 13.11.93	Council Decision of 29.10.93 on the adoption of a programme of Community action on the subject of the vocational training of indirect taxation officials (Matthaeus-tax)

ANTI-FRAUD	
81/1468/EEC OJ L144-2.6.81	Council Regulation (EEC) of 19.5.81 on mutual assistance between the administrative authorities of the MS and co-operation between the latter and the Commission to ensure the correct application of the law on customs or agricultural matters.
87/0945/EEC OJ L 90, 2.4.87	Council Regulation (EEC) of 30 March 1987 amending Regulation 81/1468/EEC
90/3677/EEC OJ L357, 20.12.90	Council Regulation (EEC) of 13 December 1990 laying down measures to be taken to discourage the diversion of certain substances to the illicit manufacture of narcotic drugs and psychotropic substances.
92/0900/EEC OJ L96, 10.4.92	Council Regulation (EEC) of 31 March 1992 implementing and amending Regulation 90/3677/EEC
92/3769/EEC OJ L383/92 29.12.92	Commission Regulation.(EEC) of 21.December 1992 implementing and amending Regulation 90/3677/EEC
93/2959/EEC OJ L383/92 29.12.92	Commission Regulation (EEC) of 27.10.93 amending Regulation (EEC) No 3769/92 implementing and amending Council Regulation (EEC) 3677/90 laying down measures to be taken to discourage the diversion of certain substances to the illicit manufacture of narcotic drugs and psychotropic substances.

INTERNATIONAL AFFAIRS	
73/0518(01)/EEC OJ L 100 21.04.75	International convention on the simplification and harmonization of customs procedures (Kyoto Convention)
75/0199/EEC OJ L 100 21.04.75	(Annex E3)
77/0415/EEC OJ L 166 04.07.77	(Annexes D1, D2, E1, E6, E8)
78/0528/EEC OJ L 160 17.06.78	(Annexes A1, A2, F1)

80/0391/EEC OJ L 100 17.04.80	(Annex B3)
85/0204/EEC OJ L 087 27.03.85	(Annexes B1, C1, F6)
86/0103/EEC OJ L 088 03.04.86	(Annex F2)
87/0593/EEC OJ L 362 22.12.87	(Annex E5)
87/0594/EEC OJ L 362 22.12.87	(Annex F3)
88/0355/EEC OJ L 161 28.06.88	(Annex B2)
88/0356/EEC OJ L 161 28.06.88	(Annex E4)
74/0917(01)/EEC OJ L 295 18.11.77	European Agreement on the Exchange of Reagents for Determining Blood Groups
76/0624(01)/EEC OJ L 295 18.11.77	Additional Protocol to the European Agreement on the exchange of issue-typing reagents
75/1114(01)/EEC OJ L 252 14.09.78	Customs Convention on the international transport of goods under cover of TIR carnets (TIR Convention)
76/3237/EEC OJ L 368 31.12.76	Coun. Reg.(EEC) of 21 Dec 1976 on the advance implementation of the Technical Annexes and the advance use of the specimen TIR carnet of the TIR Convention of 14 Nov.1975, Geneva
79/0412(03)/EEC OJ L 071 17.03.80	Agreement on implementation of Article VII of the General Agreement on tariffs and trade (Customs Valuation)
84/0512(01)/EEC OJ L 126 12.05.84	International Convention on the harmonization of frontier controls of goods
89/0526/EEC OJ L 273 22.9.89	Council Decision 89/0526/EEC of 18.9.89 accepting the resolution of the Inland Transport Committee of the Economic Committee for Europe concerning technical assistance measures for the implementation of the International Conference on the Harmonization of Frontier Controls of Goods
86/0517(02)/EEC OJ L 131 17.05.86	Additional Protocol to the agreement on the temporary importation, free of duty, of medical, surgical and laboratory equipment for use on free loan in hospitals and other medical institutions for purposes of diagnosis or treatment
87/0207(01)/EEC OJ L 037 07.02.87	European Agreement on the Exchange of Therapeutics Substances of Human Origin
87/0207(02)/EEC OJ L 037 07.02.87	Protocol to the European Agreement on the Exchange of Therapeutics Substances of Human Origin
87/0207(03)/EEC OJ L 037 07.02.87	Additional Protocol to the European Agreement on the Exchange of Therapeutics Substances of Human Origin
87/0207(04)/EEC OJ L 037 07.02.87	European Agreement on the Exchange of Blood Grouping Reagents of Therapeutics Substances of Human Origin
87/0207(05)/EEC OJ L 037 07.02.87	Protocol to the European Agreement on the Exchange of Blood Grouping Reagents
87/0207(06)/EEC OJ L 037 07.02.87	Additional Protocol to the European Agreement on the Exchange of Blood Grouping Reagents
87/0720(01)/EEC OJ L 198 20.07.87	International Convention on the Harmonized Commodity Description and Coding System
79/0505/EEC OJ L 134 31.05.79	79/505/EEC: Council Dec of 8.5.79 on the conclusion of the Protocol to the Agreement on the importation of educational, scientific and cultural materials.
82/0456/EEC OJ L 204 12.07.82	82/456/EEC: Council Dec of 14.6.82 accepting on behalf of the Community a recommendation of the CCC concerning technical co-operation in customs matters
82/0457/EEC OJ L 204 12.07.82	82/457/EEC: Council Dec of 14.6.82 accepting on behalf of the Community the recommendation of the CCC concerning customs requirements regarding Commission commercial invoices
86/0006/EEC OJ L 018 24.1.86	86/6/EEC: Coun.Dec of 20.1.86 accepting on behalf of the Community, the CCC recommendation of 16.6.82 concerning the production of goods declarations by means of Commissionputer or other automatic printers
86/0257/EEC OJ L 167 24.06.86	86/257/EEC: Coun.Dec of 18.6.86 accepting, on behalf of the Community, the recommendation of the CCC of 16.6.82 concerning the use of a code for the representation of modes of transport

87/0595/EEC OJ L 362 22.12.87	87/595/EEC: Coun.Dec of 30.11.87 accepting, on behalf of the Community, the recommendation of the CCC of 22.5.84 concerning the use of codes for the representation of data elements and four of its annexes
88/0354/EEC OJ L 161 28.06.88	88/354/EEC: Coun Dec of 7 June 1988 accepting, on behalf of the Community, the recommendation of the CCC of 13.6.85 on the temporary admission of radio and television production and broadcasting equipment.
89/0285/EEC OJ L 111 22.04.89	89/285/EEC: Coun Dec of 13.4.89 accepting Res.No 46 concerning the compliance of containers with the standards for transport of goods under customs seals, adopted on 20.11.87 by the group of experts on customs questions affecting transport.
89/0339/EEC OJ L 142 25.02.89	89/339/EEC: Coun Dec of 3.5.89 accepting on behalf of the Community the recommendation of 5.6.62 of the CCC concerning the customs treatment of registered baggage by rail as amended on 21 June 1988
89/0345/EEC OJ L 142 25.05.89	89/345/EEC: Coun Dec of 3.5.89 authorizing the Member States to accept an amendment to the Customs Convention of the ATA Carnet for the Temporary Admission of Goods (ATA Convention)
91/3648/EEC OJ L 348 17.12.91	Coun Reg (EEC) of 11.12.91 laying down the methods of using form 302 and repealing Regulation(EEC) No 3690/86 and Regulation(EEC)No 4283/88
85/0187/EEC OJ L73 14.03.85	Council Decision of 7.3.85 accepting on behalf of the Community the recommendation of 15 .6.83 of the CCC concerning action against customs fraud relating to containers
(Other) OJ L 112 25.04.85	Council Decision of 22 April 1985 accepting on behalf of the Community the recommendation of 16.6.82 of the CCC concerning the links between transit systems
(Pending)	International Convention on Temporary admission (Istanbul Convention)
Commissioncommercial Policy	Acceptance of the customs provisions of all the preferential agreements concluded by the Community with third countries.

INDIRECT TAXATION

TABLE OF CONTENTS :

1. VALUE ADDED TAX
2. EXCISE DUTIES

1. Value Added Tax

GENERAL INTRODUCTION

The implementation on 1 January 1993 of the principle of freedom of movement inside the Community pre-supposed that intra-Community trade ceased to be treated for fiscal purposes as imports and exports. It was on this condition that the procedures on the crossing of an internal border and controls hitherto imposed, in particular for the purposes of application of VAT , could be completely abolished.

With the adoption of the transitional VAT arrangements, one of the objectives set by the 1st VAT Directive was achieved: the abolition, for intra-Community trade, of tax on importation and the remission of tax on exportation. This important achievement made it possible to ensure that inside the Community, only commercial transactions are now taxable: the procedures previously imposed on private individuals (e.g. on removal of residence) therefore finally disappeared. Travellers have now the opportunity to shop in the market conditions of the Member State of their choice, without having to satisfy obligations of declaration and of payment of tax in their own Member State.

For operations between different Member States carried out by taxable persons entitled to deduction, the general rule of taxation at the rate and conditions of the Member State of destination applies.

Supplies to the final consumers (operators without right to deduction of the input VAT) are normally taxable in the Member State from which they are made. However, taking account of the risks of distortion of competition due to insufficient approximation of VAT rates, three special arrangements for taxation at destination were put in place (purchases made in other Member States by totally exempted taxable persons, or by non-taxable legal entities; distance sales; sales of new means of transport).

DESCRIPTION OF THE LEGISLATION

The main objective of the EEC Treaty is, within the framework of an economic union, to establish a common market, within which there is healthy competition and whose characteristics are similar to those of a domestic market. The process of harmonisation of indirect taxation within the Community, under Article 99 of the Treaty, consists precisely of those measures which are necessary to ensure the establishment and functioning of that internal market by preventing distortions of competition and removing obstacles to the free movement of goods and services.

The process has broadly speaking been conducted in two steps.

The first step was initiated already in 1967 by replacing all cumulative multi-stage taxes which Member States had applied until then by a multi-stage non-cumulative value added tax. Thus, a general tax on consumption was introduced in all Member States, which was based upon the principle that the tax applied to goods and services is exactly proportional to the price, whatever the number of transactions which take place in the production and distribution process before the stage at which the tax is finally charged. The accomplishment of this initial process resulted in the adoption and implementation of the Sixth VAT Directive 77/388/EEC, which laid down the major definitions and principles (see point 3 below), while still leaving a number of options to Member States.

The second major step was the abolition of fiscal controls at the Community's internal frontiers. The legislation providing for this is Council Directive 91/680/EEC (O.J. L376-31/12/91), which amended the Sixth VAT Directive to bring to an end the imposition of tax on importation and of the remission of tax upon exportation in intra-Community trade. The resulting VAT regime is the one applied within the Union since 1 January 1993.

To achieve the ultimate objective set out in the EEC Treaty and to guarantee neutrality of taxation in trade and between Member States, the VAT regime of the Community requires further change to implement the principle of taxation of all intra-Community trade in the country of origin. The date set for this is 1 January 1997.

CONDITIONS NECESSARY TO OPERATE THE LEGISLATION

Alignment towards any of the fiscal systems operating within the Community must presuppose the existence in the CEECs of the main legal and administrative notions underpinning a market economy, such as commercial law; contract law; accounting rules and practice; a penal code in relation to such matters as fraud and theft; etc.

In order to implement the above legislation in practice, the Member States have found it necessary to put in place most or all of the following administrative arrangements (at least):

- a VAT Headquarters at a central level to
 - conceive and implement VAT legislation and regulation, and
 - oversee the national administrative structure
- a centre or centres for receiving and processing declarations, banking payments and making repayments
- a network, at regional / local level, of VAT offices to manage the relationship between the trader and the VAT Administration, in relation to e.g.:
 - information and guidance to traders about their rights and obligations
 - ensuring trader compliance with obligations
 - control of the correctness of the tax due
- a register of taxable persons with a registration number for each
- forms and rules for the regular declaration and payment of the tax
- a system of sanctions and penalties for non-compliance etc.
- legal procedures and/or tribunals for handling disputes between traders and the Administration
- means of investigating fraud
- a telematic infrastructure to link the central/regional/local elements of the VAT control administration.

Such measures are needed for the administration of any VAT system, whether or not within an internal market. For the operation of a full internal market, there would also be a need to implement the arrangements for administrative co-operation and mutual assistance between Member States then in operation.

In the existing Community administrative co-operation currently requires the setting up of a Central Liaison Office, a system for the regular collection and processing of turnover data from traders and connection to the electronic VAT Information Exchange System (VIES). While some of these elements are directly related to the internal Community VAT regime and could therefore not be applied as such by the CEECs in the context of Stage I, it is nevertheless the case that mutual assistance is an important and rapidly growing instrument of indirect tax control and that the main elements of the Community's arrangements could already serve as a model for the CEECs during that period.

KEY MEASURES

- **CHOICE OF STAGE I MEASURES**

DESCRIPTION & JUSTIFICATION :

Stage I - the alignment of the CEECs' arrangements with those of the Community - must be confined to what is described as the first step at point 1 above. This would enable the CEECs to set up VAT systems which were as similar as possible to those of the Member States of the Community, which would make the subsequent process of actual integration easier.

Sixth VAT Directive 77/308/EEC:

- **The scope of VAT regime (Article 2)**

This means that VAT should apply to the supply of goods and services effected within the territory of the country by a taxable person acting as such, and to the importation of goods.

- **The definition of economic activity and taxable persons (Article 4)**

A taxable person means any person who independently carries out in any place any economic activity - specified to comprise all activities of producers, traders and persons supplying services - whatever the purpose or result of that activity. Thus, consistently with the nature of VAT, it is irrelevant whether or not the supply is made for profit. The requirement that the taxable person must act in an "independent" capacity excludes employees from the obligation to charge VAT on services rendered by them to their employers.

- **The definition of taxable transactions (Articles 5, 6, 7)**

The supply of goods means transfer of the right to dispose of tangible property as owner. Tangible property includes also electric current, gas, heat, refrigeration and the like. Supplies of goods also includes transfers made in connection with a compulsory purchase, or pursuant to contract for hire purchase or a conditional sale. Use by a taxable person or other applications of goods for non-business purposes should also be treated as supplies made for consideration.

The supply of services should be defined on a residual basis, i.e. it is any transaction which does not constitute a supply of goods. It includes assignments of intangible property. Self-supply and use for non-business purposes should also be treated as taxable services.

The import of goods into the territory of the country also constitutes a taxable transaction.

- **The place of taxation (Articles 8 and 9)**

Goods that are not dispatched or transported, should be treated as being supplied at the place where the goods are when the supply takes place. When goods are transported or dispatched, by the supplier or the purchaser, the place of supply should be deemed to be where the transportation commences.

For services in general the place of supply should be deemed to be the place where the supplier has established his business or has a fixed establishment from which the service is supplied. In an international context, certain exceptions from the above general principle apply. Thus, services supplied in connection with immovable property, including the services of real estate agents, contractors, architects should be deemed to be performed where the property is situated. Other services, such as cultural, artistic, sporting, scientific, educational or entertainment activities, or work performed on tangible movable property should be deemed to be performed where they are physically carried out. The same should apply to transport services having regard to the distance covered.

- **The chargeable event and the chargeability of the tax (Article 10)**

The delivery of goods or the rendering of services trigger a taxable event. However, the taxable event may arise and tax liability in any case occurs when a supplier issues an invoice for goods or services. In general, the taxable person who carries out taxable transactions is liable to pay VAT.

- **The definition of the taxable amount (Article 11)**

Rates of tax should be expressed as a percentage of the taxable amount, defined as, everything which constitutes the consideration. Separate provision is made for self-supply and other non-business use.

- **The principles for establishing rates (Article 12)**

Two main principles should apply to VAT rates from the start: The first is that the same rate should apply to the importation of goods as applies to the supply of similar goods within the country; the second is that the rate applied to a supply should be high enough to cover the tax deductible on the inputs to that supply.

In the present Community, the rates applied to the supply of goods and services and the importation of goods are subject to a further discipline: Member States have to apply a standard VAT rate of no less than 15% to all supplies, except in the case of the supplies of goods and services set out in Annex H of the Sixth VAT Directive, to which they may apply either one or two reduced VAT rates of not less than 5%. While alignment to the rate discipline in force in the Community in due course would undoubtedly ease the transition to Stage II, it could not be considered a priority.

- **Basic exemptions (Articles 13, 14 and 15)**

Exemption from VAT within the territory of the country should be provided for in two areas (Art 13): one concerning activities exempted in the public interest such as postal, medical, social, educational and cultural services; the other concerning exempted activities such as insurance and reinsurance transactions, the leasing or letting of immovable property, the letting of premises or sites for parking vehicles, the hire of safes and banking financial transactions. In international relations, exemption from VAT is granted for certain importations (Art 14) as well as for supplies for export and like transactions (Art 15).

- **The exercise of the right of deduction (Articles 17-20)**

The essence of VAT is the deduction of input VAT by all but the final consumer. A taxable person should therefore have the right to deduct from the tax for which he is liable in respect of his supplies, the tax invoiced to him on goods and services supplied to, or imported by him. That right should arise at the moment when the deductible tax becomes chargeable; in other words as soon as the invoice has been issued. The taxable person's right to deduction of VAT should be restricted to cases where goods and services are used for the purposes of his taxable transactions. Thus, no deduction should be permitted for goods and services supplied in respect of exempt transactions or for non-business purposes.

- **Persons liable for payment (Article 21)**

In general, the taxable person who carries out taxable transactions is liable to pay VAT. When the taxable person supplying goods or services resides abroad, the so-called reversed charge may be applied, whereby the tax is payable by someone other than the taxable person residing abroad or he may be held jointly or severally liable for payment of the tax.

The person liable to pay the VAT on importation should be the person designated or accepted as such by the country in which the goods are imported.

- **Administrative obligations (Article 22)**

Every taxable person shall keep accounts, issue invoices and make periodic returns and provide other information prescribed in this article to enable the tax due to be established.

Furthermore, it must be borne in mind that the application of VAT does not prevent the CEECs from maintaining or introducing other taxes on the condition that they cannot be characterized as turnover taxes.

Council Directive 83/181/EEC:

- The Directive permits exemptions from VAT for final importation's from third countries of goods qualifying for exemptions of customs duties other than as provided for in the Common Customs Tariff.
- The Directive was applicable before 1993 between Member States and its implementation must be seen as a first step of integration by being more liberal than the provision applicable to similar imports from third countries.

Council Directive 83/182/EEC:

- The Directive provides an exemption from VAT, excise duties and other consumption taxes and circulation taxes for the temporary importation of motor driven road vehicles, including their trailers, caravans, pleasure boats, private aircraft's, bicycles and saddle horses.
- The Directive was applicable before 1993 between Member States and its implementation must be seen as a first step of integration by being more liberal than the provision applicable to similar imports from third countries.

Council Directive 83/183/EEC:

- The Directive provides an exemption from VAT , excise duties and other consumption taxes on certain conditions for private individuals' permanent importation of personal property on the occasion of a transfer of residence.
- The Directive was applicable before 1993 between Member States and its implementation must be seen as a first step of integration by being more liberal than the provision applicable to similar imports from third countries.

Council Directive 86/560/EEC:

- The Directive concern the arrangements for the refund of VAT to taxable persons not established in the territory of the Community. Member States may make refunds conditional upon the granting by third States of comparable advantages regarding turnover taxes.

Council Directive 69/169/EEC as amended:

- In order to permit a certain degree of integration, travellers' allowances will have to be introduced similar to those which existed for Community travellers prior to 1993 for cross border transactions.

- The Directive lays down the provisions relating to exemptions from VAT and excise duties for goods, having no commercial character, contained in the personal luggage of travellers coming from third countries. The exemption applies within quantitative limits for alcoholic beverages, tobacco products, perfumes and toilet waters, tea and coffee and, within a value limit of, in principle, 175 ECU, for other goods.
- The Directive was applicable before 1993 between Member States within higher limits, to imports by travellers coming from one Member State and entering another and its implementation must be seen as a first step of integration by being more liberal than the provision applicable to similar imports from third countries.

Council Directive 85/362/EEC:

- The Directive provides for exemptions from VAT in the case of the temporary importation of goods other than means of transport, pallets and containers.
- The Directive was applicable before 1993 between Member States and its implementation must be seen as a first step of integration by being more liberal than the provision applicable to similar imports from third countries.

STAGE I MEASURES

Council Directive 77/388/EEC OJ L 145 13/06/77 as lastly amended by Directive 94/76/EC OJ L/365 31/12/1994.	Sixth Council Directive 77/388/EEC of 17/5/77 on the harmonisation of the laws of the MS relating to turnover tax. Common system of VAT : uniform basis of assessment.
Council Directive 83/181/EEC OJ L 105 23/4/83 as lastly amended by Directive 89/219/EEC OJ L 92 5/4/1989.	Council Directive 83/181/EEC of 28/3/83 determining the scope of Art. 14(1)(d) of Directive 77/388/EEC as regards exemption from VAT on the final import of certain goods.
Council Directive 83/182/EEC OJ L 105 23/4/1983.	Council Directive 88/182/EEC of 28/3/83 on tax exemption within the Community of certain means of transport temporarily imported.
Council Directive 83/183/EEC OJ L 105 23/4/1983.	Council Directive 83/183/EEC of 28/3/83 on tax exemption for personal property of individuals permanently imported from another Member State
Council Directive 86/560/EEC OJ L326 21/11/1986.	Council Directive 86/560/EEC of 17/11/86 on the harmonisation of the laws of the Member States relating to turnover tax. Arrangements for the refund of value added tax to taxable persons not established in Community territory
Council Directive 69/169/EEC OJ L 133 04/06/69, as amended by Council Directive 94/75/EC OJ L 365 31/12/94.	Council Directive 69/169/EEC of 28/5/89 on the harmonisation of provisions laid down by law , regulation or administrative action relating to exemption from turnover tax and excise duty on imports in international travel

Council Directive 85/362/EEC OJ L 192 24/07/85 as amended by Directive 90/237/EEC, OJ L 133 24/05/90.	Council Directive 85/362/EEC of 16/7/85 on the harmonisation of the laws of the Member States relating to turnover taxes, exemption from value added tax on the temporary importation of goods other than means of transport
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- ***CHOICE OF STAGE II MEASURES***

DESCRIPTION & JUSTIFICATION :

This would require the CEECs to adopt the complete VAT legislation as applied by the EU at that moment in time (in particular those provisions applying at the time to the taxation of intra-Community trade) in order to allow the abolition of frontier controls.

2. Excise Duties

GENERAL INTRODUCTION

A Community excise system was introduced on 1 January 1993 as part of the creation of the Internal Market. The goods covered by the Community excise system are mineral oils, tobacco products and alcoholic beverages. Community legislation defines those products on which duty should be charged, together with a system of minimum rates for each product group. Member States may maintain or introduce excise duties on other products provided that they do not involve formalities linked to the crossing of intra-Community frontiers and subject to the duty being in conformity with the Treaty.

Under the Community excise duty legislation, goods are subject to duty when they are produced in the Community or imported into the Community from a third country, but the duty is payable only when the goods are released for consumption. At this point, duty is payable to the Member State in which the goods are consumed, and at the rates applicable in that Member State.

The cornerstone of the system for movement of goods on which excise duty has not yet been paid is the tax warehouse, where goods subject to excise duty but on which duty has not yet been paid are stored. Goods can move between these warehouses without payment of duty.

DESCRIPTION OF THE LEGISLATION

Even prior to 1992, the Member States all raised their excise duties through national warehousing systems of taxation. Warehousing systems involve the manufacture and holding of excisable goods under suspension of the duty in approved premises. Duty is paid on removal of the goods from the warehousing system, which generally occurs on distribution from the wholesale to the retail level. Without these pre-existing national systems as a base, the Community system could not have been brought into operation.

The system involves the establishment of approved secure premises subject to official controls for the manufacturing, importing and wholesale stages, and the setting up of a system of guarantees or bonds to cover the duty on stocks. Some financial institutions specialise in the bond area, and this may be an area which the CEEC's financial institutions might investigate.

CONDITIONS NECESSARY TO OPERATE THE LEGISLATION

Legislative approximation in the excise field pre-supposes a degree of consensus on the products from which special revenues are to be raised. The Community's excise system was designed to fit into the existing national systems, which already had many features in common.

In the result, the Community's excise system requires Member States - in practice - to concentrate the special taxation of goods on three groups of products - mineral oils, cigarettes and tobacco products, and alcoholic drinks.

Other goods may be subjected to national taxes, but since no frontier controls may be applied in their collection, no Community-wide system controls their movement, and no system of mutual assistance is in place to fight fraud, the rates of these national taxes tend to be low, and the revenue obtained from them negligible - they are tending to disappear.

The exception to the rule is the taxation of motor cars. These are uniquely identifiable and highly visible, and some Member States find they are able to tax them highly without imposing any frontier controls. There are no current plans to harmonise car taxes.

KEY MEASURES

- ***CHOICE OF STAGE I MEASURES***

DESCRIPTION & JUSTIFICATION:

In the excise field little harmonisation was achieved until very late in the day, when almost everything necessary for the removal of frontiers was done in a rush. Consequently, Community excise law does not consist of a logical progression of directives leading from national autonomy to a Community-wide system. Instead, it consists of a bundle of Directives, all (except for cigarettes) adopted in 1992, and making the change from national to Community control in one leap¹.

It is therefore not possible to earmark particular Directives as proper to the first stage or to the second. We can, however, isolate those elements of each Directive which, under a practical and business-like approach, should take precedence.

On that basis, some parts of the above directives are essential to the first stages of alignment, since they concern:

¹ It should be stressed, however, that the leap was not a great one because, although the 1992 legislation was not founded on a mass of de jure harmonisation, it was - as indicated at paragraph 2 above - bolted on to a large measure of de facto consensus.

- A. ESTABLISHMENT OF A WAREHOUSING SYSTEM OF TAX COLLECTION
- B. IMPLEMENTATION OF TAXES ON THE PRODUCTS SUBJECT TO COMMUNITY EXCISE DUTIES

Directive 92/12/EEC - General Arrangements for products subject to excise duties and on the holding movement and monitoring of such products.

The provisions concerning A and B above, describe a national warehousing system under which goods subject to the common excise duties are charged on their removal from the system (in effect a tax-free ring is established covering, in principle, the manufacturers and wholesalers, and duty is charged when the goods are removed to retailers premises). Once these provisions are applied in its national law the CEEC will have a warehousing system ready to dovetail into the Community system.

That said, there is a limit to how much an administration, working alone, can do to set up a warehousing system. It *must* demand that existing manufacturers take on warehousekeeper status, and the system will not work adequately unless the great bulk of importers and other wholesalers are also granted warehousekeeper status. However, the Community system leaves it to some extent to individual traders to decide whether to operate within the tax-free ring. In principle, the State can only establish the legal environment, and it is then for the trade to take advantage of the legal facilities by applying for approval of premises and so on. It is for that reason that it is suggested that the establishment of a warehousing system is a very early priority.

When the frontiers are in fact removed, it will of course be necessary immediately to apply the movement provisions of the Directive to the national system, but these follow logically once the basic system has been established. Nevertheless, some provisions of Title III on intra-Community movement are outlined below. This is because, some such provisions must exist from the outset in any national system, and it seems helpful to indicate the Community's approach.

- **Detailed provisions**

Many of the provisions involved in setting up the national system should cause no problems at all. For example, title V on exemptions probably represents existing practice, as does Article 2 of Title I setting out the territory in which the tax is to apply, and so on.

What is essential therefore are provisions to implement:

Title I

- Article 3, covering the goods subject to the common excises, the conditions under which other taxes may be applied to those goods, and the conditions under which special taxes may be applied to other goods - this is a crucial article for the whole system of national special taxes;
- Article 4, defining the basic elements of the Community warehousing system (at least as regards the authorised warehousekeeper, tax warehouse and suspension arrangements) - this defines the heart of the warehousing system;
- Article 5(1)(1st sub-paragraph), insofar as it outlines the basic principle of liability;
- Article 6, setting out the time of charge etc. is an obvious basic provision.

Title II

- Article 13, sets out the duties of the warehousekeeper - the key player in the system;
- Article 14, merely establishes a principle of allowable losses, the conditions being laid down by Member States, but it is evidence of a reasonable rather than draconian treatment of traders.

Title III

- Article 15, setting out principles for the movement of goods, refers to the Community system, but logic dictates that its principles must apply within the territory of any State applying a warehousing system;
- Article 15a, is not for the first stage but, of course, some form of national register of warehouses has to be set up at the earliest stage under any system, and this provision should be borne in mind at the outset;
- Articles 18 and 19, establish the system of accompanying documents in the Community system: all warehousing systems probably have to use some such system, so the national system might sensibly follow the Community's;
- Article 21, on tax markings is facultative, and important only in its provision that they must not create obstacles to free movement.

Title VII

- Article 28 - note the provision for the abolition of duty-free shops in intra-Community trade.

- **Structures**

If a new State is to join the Community, it is important for its own excise industries, that its excise structures are in line with Community requirements at an early date. This is because excise duties are often so high that - unlike VAT - they cannot pretend to perfect neutrality. That being the case, all national industries gear their production to the maximum tax efficiency. In the result, if tax frontiers suddenly fall and new structures are imposed on the new Member State, its own industry will be at a disadvantage compared to imports developed to be tax efficient under the new system.

COM 94 (355) - Consolidating text on cigarette and tobacco taxation

Articles 2 - 7, establish the goods subject to the duty. Because the tax rates are high and vary considerably between essentially similar categories, it is important to follow these closely, unless "tax efficiency" problems are to arise.

Articles 8, (13) and 16, set up the mixed specific and proportional system of charging cigarettes. Movement to this system at the last moment has caused problems for acceding Member States in the past.

Article 9, establishes the principle that manufacturers and importers must be free to establish their maximum retail prices - another crucial provision for the system of cigarette taxation.

Directive 92/81/EEC - Harmonisation of structures of excise duties on mineral oils.

Article 2(3), provides the key to the scheme of oils taxation - all hydrocarbons used for motor fuels or heating oils are brought within the tax net.

Article 8(1)(a)-(c), sets out the compulsory exemptions from the duty: paragraph (a) is the complement to Article 2(3); paragraphs (b) and (c) exempt commercial flying and sailing.

(Article 8(3)-(4), although facultative, are also key articles in the understanding of the scheme of the Directive - a large number of optional exemptions being applied in every Member State.- e.g. for specific end use requirements or to encourage the use of environmentally friendly fuels).

Article 3, describes the method of applying the excise.

Directive 92/83/EEC - Harmonisation of structures of excise duties on alcohol and alcoholic beverages.

As in the case of cigarettes and tobacco, experience has shown that "tax efficiency" problems are likely to arise if differences from certain basic structural rules occur. Adherence to the following requirements at an early stage is therefore likely to avoid problems for national industry when frontiers fall.

Articles 1 and 2 (beer), 7 and 8 (wine), 11 and 12 (other fermented beverages), 16 and 17 (intermediate products), 19 and 20 (spirits), describe the 5 categories of drinks which must be liable to the excise duty.

Article 27, sets out the exemptions (Compulsory for goods which may cross frontiers, facultative for certain end uses. The scheme of the directive is to charge with duty all alcohol used as a beverage, but no alcohol used by industry).

Articles 3, 9, 13, 18, and 21, describe the exact nature of the specific duty to be applied to each category of drinks.

Rates

**Directive 92/79/EEC Approximatio
cigarettes.**

Article 2, - requires a high minimum rate, which experience suggests is high enough for the exact manner of its imposition to affect manufacture and marketing. The Community system requires both a specific rate per thousand cigarettes and an ad valorem rate to be charged,(Articles 8, (13) and 16 of the consolidated text) and Article 2 of 92/79/EEC requires the total of these two charges to be at least 57% of the retail selling price inclusive of all taxes. These complications have caused problems for other acceding countries.

Directive 92/82/EEC Approximation of the rates of excise duties on mineral oils.

Only petrol and diesel-engined road vehicle fuels are high enough to cause potential problems if no move is made towards them.

Directive 92/84/EEC - Approximation of the rates of excise duties on alcohol and alcoholic beverages.

These need only be *kept in mind* during the initial stages. In the case of alcohol's other than spirits, the minimum rates are set so low that they should cause little problem.

STAGE I MEASURES

Council Directive 92/12/EEC OJ. L76-23/3/92	Council Directive 92/12/EEC of 25/2/92 on the General Arrangements for products subject to excise duty and on the holding movement and monitoring of such products
Council Directive 92/81/EEC OJ. L316-31/10/92	Council Directive 92/81/EEC of 19/10/92 on the harmonisation of the Structures of excise duties on mineral oils
Council Directive 92/83/EEC OJ.L316-31/10/92	Council Directive 92/83/EE of 19/10/92 on the harmonisation of structures of excise duties on alcohol and alcoholic beverages
Proposal * COM 94(355)	Proposal for a directive which seeks to consolidate the texts of 16 directives on cigarette and tobacco taxes
Council Directive 92/79/EEC OJ. L316-31/10/92	Council Directive 92/79/EEC of 19/10/92 on the approximation of taxes on cigarettes
Council Directive 92/80/EEC OJ. L316-31/10/92	Council Directive 92/80/EEC of 19/10/92 on the approximation of taxes on manufactured tobacco other than cigarettes
Council Directive 92/82/EEC OJ. L316-31/10/92	Council Directive 92/82/EEC of 19/10/92 on the approximation of the rates of excise duties on oils
Council Directive 92/84/EEC OJ. L316-31/10/92	Council Directive 92/84/EEC of 19/10/92 on the approximation of the rates of excise duties on alcohol and alcoholic beverages

- **CHOICE OF STAGE II MEASURES**

DESCRIPTION & JUSTIFICATION :

Directive 92/12/EEC

Much of this Directive requires early implementation and is discussed at paragraph 4 above. The rest of the Directive must, of course, be in place on accession. Even here, however, some items can be stressed as being fundamentally more important or more complex. Particular attention should therefore be devoted to:

The intra-Community movement of duty-paid goods - Title I, Articles 7-10;
The intra-Community movement of duty-free goods - those items of title III not dealt with at paragraph 4 above;

Other provisions are either facultative -(e.g. Title IV on reimbursement), or more or less obvious and probably very close to existing national law, (e.g. the common provisions on exemptions for all excise goods - delivered to Embassies and the like - Title V), or require no national legislation, (e.g. the provisions under Title VI setting up the Community's Excise Committee).

The remaining Directives

It goes without saying that the remaining provisions of existing Community excise law must also be in place on accession. However, in contrast to the provisions of Directive 92/12/EEC, nothing in the structures and rates directives which has not already been covered at paragraph 4 requires special attention.

Remaining Key measures including amendments to Stage I measures:

Excise duties

Council Regulation 70/428/EEC OJ C50 28/04/70	Council Regulation 70/428/EEC of 21.04.1970 on taxes, other than turnover tax, the consumption of manufactured tobacco.
Council Directive 72/464/EEC OJ L303 31/12/72 as last amended by Directive 92/78/EEC OJ L316, 19/10/92	Council Directive 72/464/EEC of 19.12.1972 on taxes, other than turnover tax, which affect the consumption of manufactured tobacco.
Council Directive 79/32/EEC OJ L010 16/01/79	Second Council Directive 79/32/EEC of 18.12.1978 on taxes, other than turnover tax, which affect the consumption of manufactured tobacco.
Council Decision 92/510/EEC OJ L316 31/10/92	Council Decision 92/510/EEC of 19.10.1992 authorising Member States to continue to apply to certain mineral oils when used for specific purposes, existing reduced rates of excise duty or exemptions from excise duty in accordance with Art. 8(4) of Directive 92/81/EEC.
Council Directive 92/108/EEC OJ L390 31/12/92	Council Directive 92/108/EEC of 14.12.1992 amending Directives 92/12/EEC and 92/81/EEC.
Commission Regulation 92/2719/EEC OJ L276 19/9/92	Commission Regulation 92/719/EEC on the accompanying form for movement under duty free suspension arrangements of goods subject to excise duty.
Commission Regulation 92/3649/EEC OJ L396 18/12/92	Commission Regulation 92/3649/EEC of 17.12.1992 on a simplified administrative document for the intra-Community movement of excise goods for consumption in the MS of departure.
93/2225/EEC OJ L198 07/08/93	Commission Regulation of 27.07.1993 amending Regulation (EEC) No. 2719/92 on the accompanying administrative document for the movement under duty-suspension arrangements of products subject to excise duty.
Commission Regulation 93/3199/EEC OJ L288 23/11/93	Commission Regulation 93/3199/EEC of 22.11.1993 on the mutual recognition of procedures for the complete denaturing of alcohol for the purposes of the exemption from excise duty
Council Decision 93/697/EEC OJ L321 23.12.93	Council Decision 93/697/EEC of 13.12.1993 authorising certain MS to apply certain mineral oils when used for specific purposes, reduced rates or exemption of excise duty, in accordance with the procedure provided for in Article 8 of Directive 92/81/EEC.
COM(92) 226 * OJ C196 3/8/92	Proposal for a Council Directive introducing a tax on the carbon dioxide emissions and energy.
COM(93) 352 * OJ C15 18/1/94	Proposal for a Council Directive on the fiscal marking of gas oil.

COM(94) 493	*	Proposal for a Council Directive authorising certain Member States to apply or to continue to apply to certain mineral oils when used for specific purposes reductions in or exemptions from excise duty, in accordance with the procedure provided for in Article 8(4) of Directive 92/81/EEC
COM(94) 605	*	Proposal for a Council Directive authorising certain Member States to apply or to continue to apply to certain mineral oils when used for specific purposes reductions in or exemptions from excise duty, in accordance with the procedure provided for in Article 8(4) of Directive 92/81/EEC

Value added Tax (VAT)

Council Directive 67/227/EEC OJ 071 14/04/67.	First Council Directive 67/227/EEC of 11.04.1967 on the harmonisation of legislation of MS concerning VAT.
Council Directive 68/221/EEC OJ L115 18/05/68	Council Directive 68/221/EEC of 30.04.1968 on a method for calculating the average rates provided for in Article 67 of the Treaty.
Council Directive 69/463/EEC OJ 320 20/12/69	Third Council Directive 69/463/EEC of 09.12.1969 on the harmonisation of legislation of MS concerning turnover tax (introduction of VAT in MS).
Council Directive 78/583/EEC OJ L194 19/07/78	Ninth Council Directive 78/583/EEC of 26.07.1978 on the harmonisation of the laws of the MS relating to VAT.
Council Directive 79/1072/EEC OJ L331 27/12/79	Eighth Council Directive 79/1072/EEC of 06.12.1979 on the harmonisation of the laws of the MS relating to turnover tax: arrangements for the refund of VAT to taxable persons not registered in the territory of the country.
Council Directive 80/368/EEC OJ L090 03/07/80	Council Directive 80/368/EEC of 26.03.1980 on the harmonisation of the laws of the MS relating to turnover tax: Exclusion of the French overseas departments from Directive 77/388.
Council Directive 84/386/EEC OJ L208 03/08/84	Tenth Council Directive 84/386/EEC of 31.07.1984 on the harmonisation of the laws of the MS relating to turnover tax: Application of VAT on the hiring out of movable tangible property.
Council Directive 85/346/EEC OJ L183 16/07/85	Council Directive 85/346/EEC of 08.09.1985 amending Directive 83/181/EEC.
Council Directive 88/331/EEC OJ L151 17/06/88	Council Directive 88/331/EEC of 13.06.1988 amending Directive 83/181/EEC.
Council Directive 89/219/EEC OJ L092 05/04/89	Council Directive 89/219/EEC of 07.03.1989 amending Directive 83/181/EEC.
Council Directive 89/465/EEC OJ L226 03/08/89	Council Directive 89/465/EEC of 18.07.1989 amending Directive 77/388/EEC.
Council Directive 91/680/EEC OJ L376 31/12/91	Council Directive 91/680/EEC of 16.12.1991 supplementing the common system of VAT and amending Council Directive 77/388/EEC with a view to the abolition of fiscal frontiers.
Council Directive 92/77/EEC OJ L326 31/10/92	Council Directive 92/77/EEC of 19.10.1992 amending Directive 77/388/EEC.
Council Directive 92/111/EEC OJ L384 30/12/92	Council Directive 92/111/EEC of 14.12.1992 amending Directive 77/388/EEC and introducing simplification measures with regard to VAT.

Council Directive 94/5/EC OJ L60. 3/3/94		Council Directive 94/5/EC of 14.02.1994 supplementing the common system of value added tax and amending Directive 77/388/EEC. Special arrangements applicable to second-hand goods, works of art, collectors' items and antiques.
Council Directive 94/76/EC OJ L365 31/12/94		Council Directive amending Directive 78/388/EEC and introducing transitional measures applicable in the context of the enlargement of the EU on 1 January 1995.
COM(79) 794 OJ C 31, 8/2/80	*	Proposal for a Council Directive on the Community value added tax and excise duty procedure applicable to the stores of vessels, aircraft and international trains
COM(82) 870 OJ C37, 10/2/83 COM(84) 84 OJ C56, 29/2/84	*	Proposal for a Council Directive on the harmonisation of the laws of the Member State relating to turnover tax - common system of VAT - expenditure on which tax is not deductible (application of Article 17(6) of Directive 77/388/EEC)
COM(84) 404 OJ C253, Sept. 84 COM(85) 319 OJ C170, 9/7/85	*	Proposal for a Council Directive on the harmonisation of the laws of the Member State relating to tax arrangements for the carry-over of losses of undertakings
COM(86) 444 OJ C272, 28/10/86 COM(87) 524 OJ C310, 20/11/87	*	Proposal for a Council Directive amending Directive 77/388/EEC on the harmonisation of the laws of the Member State relating to turnover taxes in respect of the common value added tax scheme applicable to small and medium-sized businesses
COM(92) 215 OJ C205, 13/8/92	*	Proposal for a Council Directive on the harmonisation of the laws of the Member State relating to turnover taxes - Abolition of certain derogations provided for in Article 28(3) of Directive 77/388/EEC and in the second subparagraph of Article 1(1) of Directive 89/465/EEC
COM(92) 416 OJ C307, 25.11.92 COM(94) 378 OJ C266, 23/9/94	*	Proposal for a Council Directive amending Directive 77/388/EEC as regards the value added tax arrangements applicable to passenger transport.
COM(92) 441 OJ C302, 19/11/92	*	Proposal for a Council Directive supplementing the common system of value added tax and amending Directive 77/388/EEC - special scheme for gold.
COM(94) 58 OJ C107, 15/4/94	*	Proposal for a Council Directive amending Directive 77/388/EEC and introducing new simplification measures with regard to value added tax - scope of certain exemptions and practical arrangements for implementing them
COM(94) 370 OJ C282, 8/10/94	*	Proposal for a Council Directive amending Directive 77/388/EEC and determining the scope of Article 14(1)(d) as regards exemptions from value added tax on the final importation of certain goods.
COM(94) 584 OJ C389, 31/12/94	*	Proposal for a Council Directive amending Directive 77/388/EEC on the common system of Value Added Tax (taxation of agricultural outputs)

Mutual Assistance and administrative co-operation

Council Directive 76/308/EEC OJ L 73 19/03/76	Council Directive 76/308/EEC of 15.3.76 on mutual assistance for the recovery of claims resulting from operations forming part of the system of financing the European Agricultural Guidance and Guarantee Fund, and of agricultural levies and customs duties and in respect of value added tax and certain excise duties.
Council Directive 77/794/EEC OJ L 333 24.12.1977	Commission Directive 77/794/EEC of 4.11.77 laying down detailed rules for implementing certain provisions of Council Directive 76/308/EEC on mutual assistance for the recovery of claims resulting from operations forming part of the system of financing the European Agricultural Guidance and Guarantee Fund, and of agricultural levies and customs duties and in respect of value added tax and certain excise duties.
Council Directive 77/799/EEC OJ 336 27/12/77	Council Directive 77/799/EEC of 19.12.1977 concerning mutual assistance in the field of direct taxation
Council Directive 79/1070/EEC OJ L 76 23/03/92	Council Directive 79/1070/EEC of 6.12.79 amending Directive 77/799/EEC.
Council Directive 79/1071/EEC OJ L 331 27/12/79	Council Directive 79/1071/EEC of 19.12.1977 amending Directive 76/308/EEC.
Council Directive 85/479/EEC OJ L 285 25/10/85	Council Directive 85/479/EEC of 14.10.85 amending Directive 77/794/EEC.
Council Directive 86/489/EEC OJ L 283 04/10/86	Council Directive 86/489/EEC of 24.9.86 amending Directive 77/794/EEC.
Council Directive 92/12/EEC OJ L 76 23/03/92	Council Directive 92/12/EEC of 25.2.92 amending Directive 77/799/EEC.
Council Directive 92/108/EEC OJ L 390 31/12/92	Council Directive 92/108/EEC of 14.2.92 amending Directive 76/308/EEC.
Council regulation 92/218/EEC OJ L 24 01/02/92	Council Regulation 92/218/EEC of 27.1.92 on administrative co-operation in the field of indirect taxation

Travellers' allowances and other particularities for importation

Council Directive 72/230/EEC OJ L139 17/06/72	Second Council Directive 72/230/EEC of 12.6.72 on the harmonisation of provisions laid down by law regulation or administrative action relating to exemption from turnover tax and excise duty on imports in international travel.
Council Directive 78/1032/EEC OJ L366 28/12/78	Third Council Directive 78/1032/EEC of 19.12.78 on the harmonisation of provisions laid down by law regulation or administrative action relating to exemption from turnover tax and excise duty on imports in international travel.
Council Directive 78/1033/EEC OJ L366 28/12/78	Council Directive 78/1033/EEC of 19.12.78 amending Directive 69/169/EEC.
Council Directive 78/1035/EEC OJ L366 28/12/78	Council Directive 78/1035/EEC of 19.12.78 on the exemption from taxes of imports of small consignments of goods of a non commercial character from third countries.
Council Directive 81/933/EEC OJ L338 25/11/81	Council Directive 81/933/EEC of 17.11.81 amending Directives 69/169/EEC and 78/1035/EEC.
Council Directive 82/443/EEC OJ L206 14/07/82	Council Directive 82/443/EEC of 29.6.82 amending Directives 69/169/EEC and 77/800/EEC as regards the rules governing turnover tax and excise duty due on international travel.

Council Directive 85/348/EEC OJ L183 16/07/85	Council Directive 85/348/EEC of 8.7.85 amending Directive 69/169/EEC.
Council Directive 85/576/EEC OJ L372 31/12/85	Council Directive 85/576/EEC of 20.12.85 amending Directive 78/1035/EEC.
Council Directive 88/664/EEC OJ L382 31/12/88	Council Directive 88/664/EEC of 21.12.88 amending Directive 69/169/EEC.
Council Directive 89/194/EEC OJ L073 17/03/89	Council Directive 89/194/EEC of 13.3.89 amending Directive 69/169/EEC.
Council Directive 89/220/EEC OJ L092 05/04/89	Council Directive 89/220/EEC of 7.3.89 amending Directive 69/169/EEC.
Council Directive 91/673/EEC OJ L373 31/12/91	Council Directive 91/673/EEC of 19.12.91 amending Directive 69/169/EEC.
Council Directive 94/4/EC OJ L60. 3/3/94	Council Directive 94/4/EC of 14.2.94 amending Directives 69/169/EEC and 77/388/EEC and increasing the level of allowances for travellers from third countries and limits on tax-free purchases in intra-Community travel.
Council Directive 94/75/EC OJ L365 31/12/94	Council Directive 94/75/EC of 22.12.94 amending Directive 94/4/EC and introducing a temporary derogation applicable to Austria.

CONSUMER PROTECTION POLICY

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 - TIME SHARE PROPERTY

I. GENERAL INTRODUCTION

Under the 1957 EEC Treaty, consumer policy did not constitute a common policy for the European Community.

The European summit of Paris in 1972 decided that the improvement of living conditions implies the protection of health and safety of consumers, as well as the protection of their economic interests. This summit constituted the starting point of the EU initiatives specifically orientated towards the promotion of the consumer interest.

The recognition of specific rights for consumers at the EC level was first introduced by a Council Resolution of 14 April 1975 on a preliminary program of the EEC for a consumer protection and information policy. This program set the foundations for an important framework of legislative protection at the EU level.

In order to implement the measures defined in the preliminary program and in spite of the absence of a focused reference to a Union consumer policy, two provisions of the Rome Treaty have been used over the years to serve as a legal basis of specific Union action in the field of consumer protection Article 100 and Article 235. However, several Directives adopted during this period were of interest to consumers (for example textiles, cosmetics, foodstuffs, pharmaceuticals,...).

The 1986 Single European Act introduced two amendments into the Rome Treaty, which had an important impact on the possibilities open to the EC institutions to adopt measures to protect consumers, at least indirectly : Article 100A concerns the adoption of measures for the completion and the functioning of the internal market. In paragraph 3 of the Article, it states that the Commission in its proposals concerning consumer protection, will take as a base a high level of protection.

The implementation of the internal market policy, provided for in Article 100A of the Treaty, has led to several legislative initiatives which, while oriented towards the completion of the internal market, also contribute to the improvement of consumer protection. Because of the lack of a specific legal basis prior to the adoption of the Treaty on European Union, most of the more recent Union initiatives in the field of consumer policy had to be based on the need to achieve the internal market.

This approach is justified because the functioning of the internal market is, at least in part, linked to the approximation of conditions of consumer protection in the various Member States. Differing national legislations in the field of consumer protection create barriers to trade and distortions to competition which are incompatible with the completion of the internal market. The legitimacy of this approach is also to be found in the need to build up consumer confidence in a European single market in order practically to implement the conditions for a genuine single market : consumers will only play their -fundamental - role in the completion of the internal market if they are confident that their conditions of protection are equivalent within the Union.

More generally, the consumer stands to gain important benefits from a well-designed internal market policy, which will provide a greater choice of products and services in a more competitive market.

It is essential, however, to recognise and to confirm the specific nature and purpose of consumer policy. This should not be regarded as a by-product of internal market policy nor of competition policy. While consumers will obviously benefit from enlarged open borders and a competitive market at the Union level, their primary concern is to see their rights being protected and promoted on the European scene.

Consumer policy must be seen as a policy in its own right, with its own objectives (the promotion of the consumers' interest on the market,) its own priorities, its own instruments. Article 129A of the Treaty of Maastricht has now given full legitimacy to a separate and autonomous policy towards consumers at the Union level. It also calls for the integration of consumer policy considerations into the other Union policies, such as internal market policy.

The harmonisation of legal conditions of the marketing of products and services often implies a leveling of existing national provisions, namely in the field of consumer protection. Consumers in some countries, therefore, face a diminution of the protection they enjoyed before the process of harmonisation.

The EU institutions have acknowledged the difficulties faced in the harmonisation process by Member States, where consumers already benefit from an advanced protection and have introduced the principle of minimum harmonisation. According to this principle, a Member State may, in areas covered by a Union Directive, maintain or introduce more stringent consumer protection measures, as long as they are compatible with the Treaty, and especially with Articles 30 and 36.

The principle of minimum harmonisation was explicitly used for the first time in the course of the adoption of the misleading advertising Directive. The other Directives which refer to the principle are the doorstep selling Directive, the consumer credit Directive, the package travel Directive and the unfair contract terms Directive.

In the Directives where this minimal character was explicitly recognized, the EU experience for alignment is that the co-ordination of Member States legislation did not in general provoke any problems.

In the safety field, Member States are allowed to maintain or to adopt stricter rules on the basis of Art.36 of the Treaty. Also, the Directive of 1992 on the general safety of goods is a framework Directive, which determines general objectives and imposes general types of measures, but leaves a significant amount of flexibility to the Member States.

CONDITIONS NECESSARY TO OPERATE THE LEGISLATION

The European Union has recognized the need for some conditions to be met in order to operate the legislation.

- (i) Firstly, the granting to consumers of fundamental rights as these are recognized by the Community's action programs in favour of consumers since 1975.
- (ii) Secondly, the setting-up of an adequate institutional structure in charge of consumer affairs, including the allocation of a general and horizontal competence on consumer affairs to one designated authority, who will be responsible for taking initiatives in the consumer field and for co-ordinating actions taken under other policies by other authorities; at the European Union level, the Consumer Policy Service plays this leading role, and there has been an official recognition of the need for the integration of consumer policy into other Union policies, such as competition and internal market;
- (iii) Thirdly, the setting-up of consultative structures, either general (EU Consumer Consultative Committee) or specific (in sectors such as drugs, food, cosmetics), which will represent the consumer interest and ensure the participation of consumers to the decision-making process;

- (iv) Fourthly, the development of information and education programs aimed at increasing consumer awareness;
- (v) Fifthly, the granting to consumers of efficient redress mechanisms enabling them to make their rights effective, some of which have been suggested in the November 1993 Green Paper of the Commission on Access to Justice;
- (vi) Finally, the promotion and aid to the development of non-pub organisations.

II. QUALITY AND SAFETY OF GOODS

KEY MEASURES

Given that product safety is held as the highest concern by all CEECs and also that the free circulation of products constitutes the core of the Internal Market alignment of the CEEC legislations, the Community directives on "products" is an essential element in the framework of bringing these countries closer to the Union in the legislative field.

It is in the context of this integrated approach that the directives on "products", and in particular, the Directive on the safety of toys and the directives on cosmetics and textiles should be transposed into the CEEC legislations. It is assumed of course that a similar approximation of laws is taking place with regard to the directives on foodstuffs and pharmaceutical products. In order to avoid the risk that particular products might escape any legislation concerning safety, there is need to introduce into the CEEC legislations the directive on the general product safety.

Consumer information should be regarded as another priority, since only market transparency will make it possible for consumers to play an active role in the market. The directives on toys, cosmetics, textiles, foodstuffs and pharmaceutical products all contain rules concerning the denomination, classification, presentation, packaging and labeling of products destined for the consumer. Price disclosure requirements should be added, since they are provided for in the directives on the indication of prices of food products and of non-food products.

- **CHOICE OF STAGE I MEASURES**

DESCRIPTION & JUSTIFICATION :**I. GENERAL PRODUCT SAFETY**

The field of product safety is subject to Community legislation, either in accordance with the earlier system of Directives laying down technical standards (based on article 100 EEC Treaty), or in line with the "new approach", according to which harmonisation of national legislation relating to products or categories of specific products is limited to laying down the essential safety requirements (based on article 100A) . Where these do not apply, it is completed by generalizing the principles of equivalence and mutual recognition of regulations and standards on product safety from the other Member States.

Complementary to the categorical approach, the need was identified for an overall, horizontal legislation covering all the consumer products whose safety aspects were not, or not completely covered by the specific vertical Directives. Together with the product liability Directive 85/374/EEC (see contribution Civil Law), the general product safety Directive 92/59/EEC aims to give an incentive to producers, to pay particular attention to the safety aspects of the products they want to market within the European Union.

The Directive concerning general product safety was adopted on June 29th 1992. Its legal basis is Article 100A.

The Directive concerning general product safety pursues two complementary objectives : the first is a preventive one, the second is a corrective one. In the preventive sense, it aims to establish in the safety field a community framework of harmonized requirements which will have to be respected by the Member States, manufacturers, and suppliers. Through the definition of a general safety requirement, and the implementation of concrete conditions, the Directive hopes to reinforce the general confidence in the internal market. In the corrective sense, the Directive sets up a procedure for responding to emergency situations presented by products posing risks to consumers.

The Directive applies insofar as there are no more specific provisions under community law governing the safety of the products concerned .

The suggested system is not intended to supersede other procedures applicable to other categories of specific products subject to Community legislation. It is designed as a complimentary system to fill in the gaps or shortages found in current legislative provisions.

The scope of the Directive has been limited to products intended for consumers or likely to be used by consumers, supplied whether for consideration or not in the course of a commercial activity and whether new, used or reconditioned.

On the one hand, it imposes upon all producers, importers and other professionals of the supply chain insofar as their activities may affect the safety properties of a product, a general safety requirement, that is the obligation to place only safe products on the market. This general obligation is completed by other accessory obligations, such as an obligation of follow-up and an obligation to take action and, if necessary, to withdraw the products from the market. The Directive also imposes obligations upon Member States. The obligation to create an adequate institutional framework empowered to require the compliance of products to the general safety obligation. They must ensure the technical competence and the impartiality of the authorities, and while also ensuring that they have the necessary powers to take the appropriate measures incumbent upon them under this Directive (organizing appropriate checks, requesting all relevant information, requesting samples, warning of the risks arising from a product,...)

On the other hand, the Directive sets up an emergency procedure in case of products creating risks for consumers. It integrates the procedure of the rapid exchange of information system set up by Council Decision 84/133/EEC of March 2nd 1984¹ and Decision 89/45/EEC of 21 December 1988², amended by Council Decision 90/352/EEC³ of 29 June 1990 . This system organises a mandatory Community procedure for notifying emergency measures taken by the Member States « to prevent, restrict, or put specific conditions on the marketing or possible use of a product or set of products on their territory due to a serious, immediate danger presented by that product to the health and safety of consumers when used under normal and foreseeable conditions ». The alert consists of urgently informing the Commission, which then transmits the information to the other Member States.

This procedure may, in certain cases, be completed by new powers granted to the European Commission, enabling it, under certain conditions, to adopt a decision requiring Member States to take temporary measures such as withdrawal, or prohibition.

2. TOYS

Council Directive 88/378/EEC of 3 May 1988 on the approximation of the laws concerning the safety of toys has been adopted under the "new approach" system, as it is based upon article 100A of the Treaty. It intends to suppress the disparities existing between Member States, relating to the safety characteristics of toys, likely to create barriers to trade and unequal conditions of competition within the internal market. It makes the marketing and free movement of toys subject to uniform rules based on the objectives regarding protection of consumer health and safety.

The Directive imposes a general safety obligation, requiring that toys are placed on the market only if they do not jeopardize the safety and/or health of users or third parties when used as intended or in a foreseeable way, bearing in mind the normal behaviour of children.

¹ OJ L 70 - 13.3.1984
² OJ L 17 - 21.1.1989
³ OJ L 173 - 6.7.1990

For the rest, according to the new approach perspective, the Directive refers to the essential safety requirements listed in the annex, which have to be respected by all toys having to be placed on the market.

Free movement is granted to toys deemed to be in conformity with the essential requirements. A presumption of compliance with these requirements derives from the bearing of the EC marking provided for in the Directive. This marking has to be affixed to the toys, by the manufacturer himself or his authorized representative established within the European Union. By doing so, the manufacturer or his representative attests :

- either that the toys comply with the European Standard or safety of toys,
- or, for those toys which do not satisfy in whole or in part the European Standard, that they conform to a certified model. In this case, the manufacturer or his representative has followed the procedure of EC-type examination by submitting a model of a toy to an approved certification body which certified that this model satisfied the essential safety requirements laid down by the Directive. The EC marking and the name and/or trade name and/or mark and address of the manufacturer or his authorized representative shall be affixed either to the toy or on the packaging in a visible, easily legible and indelible form.

Member States have to organise checks of conformity on their market. They also have to take all appropriate measures to withdraw from the market, or to prohibit or restrict the placing on the market of toys which are likely to jeopardize health or safety of consumers.

3. TEXTILES

Council Directive 71/307/EEC of 26 July 1971 on the approximation of the laws of the Member States relating to textile names contain provisions requiring information as to the composition of those products. It also provides exceptions to the general rules on the labeling of composition. For example, if a textile consists of two or more fibres, and 85% of the total weight is accounted for by one of these fibres, then it is sufficient to indicate the percentage of the main fibre, and it is not necessary to specify the remaining 15% even when the other fibre or fibres are important for the handling of the material.

4. COSMETICS

Directive 76/768/EEC of 27 July 1976, its amendments and adaptations to technical progress based upon article 100 of the Treaty, aims to harmonize the legislations of the Member States and pursues two main objectives; the free movement of cosmetics within the internal market and the protection of public health.

The Directive states that cosmetic products placed on the market must not cause damage to human health when they are applied under normal or reasonably foreseeable conditions of use. Member States have to adopt the necessary measures so that cosmetics placed on the market are in conformity with the requirements laid down in the several annexes (positive and negative lists) of the Directive.

STAGE I MEASURES

Council Directive 92/59/EEC O.J. L 228 of 11.8.1992	Council Directive 92/59/EEC of 29 June 1992 on general product safety.
Council Directive 88/378/EEC O.J. L 187 of 16.7.1988 as amended by Council Directive 93/68/EEC of 22.7.93 (O.J. L 220 of 31.8.1993)	Council Directive 88/378/EEC of 3 May 1988 on the approximation of laws of the Member States concerning the safety of toys.
Council Directive 71/307/EEC O.J. L 185 of 16.8.1971 as amended by Council Directive 83/628/EEC of 25 November 1983 (O.J. L 353 of 15.12.1983) and Commission Directive 87/140/EEC of 6 February 1987 (O.J. L 56 of 26.2.1987)	Council Directive 71/307/EEC of 26 July 1971 on the approximation of laws of the Member States relating to textile names.
Council Directive 76/768/EEC O.J. L 262 of 27.9.1976 as last amended by Commission Directive 94/82/EC of 29.6.1994 (O.J. L181, 15.7.1994, p.31)	Council Directive 76/768/EEC of 27 July 1976 on the approximation of laws of the Member States concerning cosmetics.

III. PROTECTION OF ECONOMIC INTERESTS OF CONSUMERS

KEY MEASURES

Consumer information also means that the consumer should not be deceived through false advertisements. The directive on misleading advertising should also be transposed.

The introduction of the existing directives aimed at protecting the economic interests of consumers into the CEEC legislations is as important and urgent as the integration of the above mentioned directives.

The EU Directives on consumer credit, unfair terms in consumer contracts, package travel, timeshare and sales away from business premises impose new obligations upon producers and sellers on the market. They are part of the responsibilities which define the legal environment in which firms have to exert their activities on the market.

The free circulation of products and services and a greater confidence of consumer to the market require that the laws, rules and provisions relating to these matters be approximated too. Without such rules, it is to be feared that harmful and unfair practices will continue to flourish in the market place.

- ***CHOICE OF STAGE I MEASURES***

DESCRIPTION & JUSTIFICATION :

1. MISLEADING ADVERTISING

Directive 84/450/EEC of 10 September 1984 on the approximation of national legislations against misleading advertising aims to protect consumers, persons carrying on a trade or business or practicing a craft or profession and the interests of the public against misleading advertising and the unfair consequences thereof.

After giving definitions of both advertising and misleading advertising, the Directive grants the consumers, under certain conditions, the benefit of a reversal of the burden of the proof, by enabling courts and administrative authorities to request evidence from an advertiser of the truth of his factual claims, insofar as this is reasonable.

It also provides that Member States ensure that adequate and effective means exist for the control of misleading advertising in the interests of consumers as well as competitors and the general public. Such means include legal provisions under which persons or organizations, regarded as having a legitimate interest in prohibiting misleading advertising, may take legal action against such advertising or bring such advertising before an administrative competent authority.

The Directive expressly provides that Member States may introduce or maintain more stringent rules against misleading advertising.

2. CONSUMER CREDIT

It was with the aim of avoiding distortions in competition between grantors of credit, liable to be caused by differences in the laws of the Member States in the area of consumer credit (article 100) that the Directive 87/102/EEC, on the approximation of the laws, regulations and administrative provisions of the Member States concerning consumer credit, was adopted on 22 December 1986.

The Directive has been complemented and amended by the Directive 90/88/EEC of 22 February 1990.

The Directive provides a limited response to the problems arising from the system of consumer credit. It first provides for consumer information on conditions and costs of credit, as well as on their rights and obligations. A number of provisions concern for example, the uniform calculation of the annual percentage rate of charge and its indication in advertisements, the reinforcement of the formalities of credit agreements, and the obligation to provide certain details on advances on a current account.

The Directive also regulates the right to prior reimbursement, the activities of credit organisations and the protection of the borrower, in the cases where the creditor terminates the contract and cases where there is an agreement between the supplier and the granter of credit.

A minimal harmonisation having been chosen, the Directive allows the Member States to retain and adopt more stringent provisions to protect consumers. Member States guard the right to offer a more complete protection to consumers, resident in their territory.

It is prescribed that the Member States should ensure that credit agreements should not derogate, to the detriment of consumers, from the provisions of national law implementing or transposing the Directive.

The principal objective of the Directive of 22 February 1990 is to introduce a single mathematical formula for calculating the annual percentage rate of charge and to determine credit cost items. Moreover, the Directive increases the mandatory information to be given to the consumer in a written contract.

3. UNFAIR TERMS

On 5 April 1993, the Council of the EC adopted the Directive 93/13/EEC on unfair terms in consumer contracts. The importance of consumer protection in the field of unfair terms has been underlined already in 1975, in the preliminary programme of the EC for a consumer protection and information policy and reiterated since in the other such programs of action.

The legal basis for the Directive is article 100A of the Treaty. The marked divergences between the laws of the Member States relating to unfair terms in consumer contracts have the result that the national markets for the sale of goods and services to consumer differ from each other and that distortions of competition may arise among the sellers and suppliers, notably when they sell and supply in other Member States.

Therefore, the functioning of the internal market is impeded in two ways : the acknowledged lack of harmonisation hinders the free movement of goods and services; and, the consumer is liable to be inhibited from purchasing goods or services in another Member State or coming from another Member State, in particular when the consumer does not know the legal rules of Member States other than their own governing contracts for the sale of goods and the supply of services.

The Directive lays down that written terms should be drafted in plain, intelligible language. This corresponds to both a minimum requirement of consumer protection and the archetypal use of the principle of free will : the consent of both parties not being valid where the general conditions are unreadable or incomprehensible. In the event that this requirement is not met and that there is doubt about the meaning of the term, the interpretation most favourable to the consumer will prevail.

The Directive sets out the criteria for determining whether a term is unfair. As in the majority of Member States, the definition of a general standard sanctioning the unfair nature of a term is complemented by the enumeration of an indicative list of "terms which may be regarded as unfair".

The choice of the law of a non-Member country, as applicable to the contract, does not remove the right of the consumer to the protection offered by the Directive.

Member States may adopt or retain the most stringent provisions compatible with the Treaty in the area covered by this Directive, to ensure a maximum degree of protection for the consumer.

4. INDICATION OF PRICES

Two Directives on consumer protection in the indication of the prices have been adopted at the European level; one for food products, Directive 79/581/EEC of 19 June 1979, as amended by Council Directive 88/315/EEC of 7 June 1988, based on article 235 of the Treaty, and the other for non-food, Directive 88/314/EEC of 7 June 1988, based on article 100A.

These two Directives of equal importance are concerned with the indication of the selling price and price per unit of the measurement of food and non-food products offered to the final consumer or advertised, indicating the price, whether they are sold in bulk or pre-packaged in pre-established or variable quantities. The selling price and the unit price must be unambiguous, easily identifiable and clearly legible. It regulates the way the unit price has to be expressed and authorises Member States to waive the obligation to indicate the unit price of products sold in bulk or pre-packaged, for which such indications would be meaningless. It also allows Member States to exempt products sold by certain small retail business from the obligation to indicate prices.

STAGES I MEASURES

Council Directive 84/450/EEC O.J. L 250 of 19.9.1984	Council Directive 84/450/EEC of 10 September 1984 relating to the approximation of the laws, regulations and administrative provisions of the Member States concerning misleading advertising .
Council Directive 87/102/EEC O.J. L 42 of 12.2.1987 as amended by Directive 90/88/EEC of 22 February 1990 (O.J. L 61 of 10.3.1990).	Council Directive 87/102/EEC of 22 December 1986 for the approximation of the laws, regulations and administrative provisions of the Member States concerning consumer credit.
Council Directive 93/13/EEC O.J. L 95 of 21.4.1993	Council Directive 93/13/EEC of 5 April 1993 on unfair terms in consumer contracts.
Council Directive 79/581/EEC O.J. L 158 of 26.6.1979 as amended by Council Directive 88/315/EEC of 7 June 1988 (O.J. L 142 of 9.6.1988) and Council Directive 88/314/EEC of 7 June 1988 on consumer protection in the indication of the prices of non-food products (O.J. L 142 of 09.06.1988).	Council Directive 79/581/EEC of 19 June 1979 on consumer protection in the indication of the prices of foodstuffs.

- **CHOICE OF STAGE II MEASURES**

DESCRIPTION & JUSTIFICATION

1. PACKAGE TRAVEL

Directive 90/314/EEC of 13 June 1990 on package travel, package holidays and package tours has been adopted under the internal market policy (art. 100A). Its goal is to eliminate the obstacles which arise from the disparities in national legislations and practices, in the field of package tours and which, therefore hinder the freedom to provide such services and distort competition among operators established in different Member States.

The Directive is a minimum harmonisation instrument, which implies that Member States may adopt or maintain more stringent provisions in the field of package travel to protect the consumer.

2. CONTRACTS NEGOTIATED AWAY FROM BUSINESS PREMISES

Directive 85/577/EEC of 20 December 1985 to protect the consumer in respect of contracts negotiated away from business premises constitutes, together with the Directive on misleading advertising, one of the earlier instruments taken by the European Union in order to promote the economic interests of consumers.

Contracts concluded away from business premises of the trader leave the consumer more fragile because, as a rule, the trader initiates the contract negotiations, for which the consumer is unprepared or which he does not expect; also, the consumer is often unable to compare the quality and price of the offer with other products. Therefore, one may consider that contracts concluded away from business premises contain a surprise element which justifies that the consumer be protected by special rules.

This Directive is based upon article 100 of the Treaty; it is based on the assumption that the disparities, between Member States in the legislation intended to protect the consumer with respect to these types of selling methods, may directly affect the functioning of the common market and require the approximation of laws in this field.

The Directive provides for a strict definition of its scope and exempts or allows for several exemptions from its provisions.

Its main provisions concern the cancellation period in favour of the consumer, as well as the information provided to the consumer on his right of cancellation; it also shortly refers to the effects of the cancellation by the consumer.

It contains mandatory provisions and is a minimum harmonization instrument, which implies that Member States may adopt or maintain more favourable provisions to protect consumers in the field of contracts negotiated away from business premises. Many Member States have used this possibility provided by the Directive.

3. TIME SHARE PROPERTY

The wish to protect consumers in the field of time share property has only recently given rise, at the European level, to a regulatory instrument. Directive 94/47/EEC on the protection of purchasers in respect of certain aspects of contracts relating to the purchase of the right to use immovable properties on a timeshare basis has been adopted on 26 October 1994.

STAGE II MEASURES

Council Directive 90/314/EEC O.J. L 158 of 23.6.1990	Council Directive 90/314/EEC of 13 June 1990 on package travel, package holidays and package tours.
Council Directive 85/577/EEC O.J. L 372 of 31.12.1985	Council Directive 85/577/EEC of 20 December 1985 to protect the consumer in respect of contracts negotiated away from business premises.
Council Directive 94/47/EEC O.J. L 280 of 29.10.1994	Council Directive 94/47/EEC of 26 October 1985 on the protection of purchasers in contracts relating to the purchase of a right to utilize one or several immovable properties on a time-share basis.

NON KEY MEASURES

<i>Council Directive 87/357/EEC O.J. L 192 of 11.7.1987</i>	<i>Council Directive 87/357/EEC of 25 June 1987 concerning products, which, appearing other than they are, endanger the health and safety of consumers.</i>
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