



COMMISSION OF THE EUROPEAN COMMUNITIES

Brussels, 08.01.1997  
COM(96) 714 final

Proposal for a

COUNCIL REGULATION (EC)

amending Council regulation 2658/87 as regards the preliminary provisions of the tariff and statistical nomenclature and the Common Customs Tariff

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(presented by the Commission)



## EXPLANATORY MEMORANDUM

1. In 1969, following the entry into force on 1 July 1968 of the Common Customs Tariff, the rules concerning the tariff applicable to goods contained in travellers' personal luggage were reviewed on a Community basis<sup>1</sup>. One of the targets was to avoid complex problems for the customs authorities by reason of the volume of traffic, the speed requirements involved, and the variety of goods imported which generally were (and still are) of little chargeable value.
2. As one of the results, the standard rate of duty was adopted and fixed to a flat rate of 10 % *ad valorem* for goods contained in travellers' personal luggage in excess of the exemption limits. The flat rate was only valid for imports which have no commercial character and if the total value did not exceed 85 units of account per person.
3. In 1988 the flat rate of 10 % *ad valorem* was also adopted for goods sent in small consignments to private individuals, provided that the value of the goods subject to import duty did not exceed 200 ECU<sup>2</sup>. In the same regulation this value was also fixed for goods contained in travellers' personal luggage in excess of the exemption limits.
4. Given the reduction, to a great extent, of the average of the customs duty since 1969 and given the percentage of inflation since 1988 it seems to be appropriate to change the provisions in question.

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<sup>1</sup> OJ No L 191, 05. 08. 1969, p. 1.

<sup>2</sup> OJ No L 123, 17. 05. 1988, p. 2.

Proposal for a

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amending Council regulation 2658/87 as regards the preliminary provisions of the tariff and statistical nomenclature and the Common Customs Tariff

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the treaty establishing the European Community, and in particular article 28 thereof,

Having regard to the proposal from the Commission<sup>(1)</sup>,

Whereas section II D of the preliminary provisions of the combined nomenclature annexed to Regulation (EEC) No 2658/87<sup>(2)</sup> provides for a standard rate of customs duty to be charged at the flat rate of 10 % *ad valorem* on goods sent in small consignments to private individuals or contained in travellers' personal luggage, provided that such importations are not of a commercial nature and that the total value of such goods does not exceed 200 ECU per consignment or per traveller;

Whereas the flat rate of 10 % *ad valorem* has been adopted by Regulation (EEC) No 1544/69<sup>(3)</sup>; whereas the ceiling of 200 ECU has been adopted by Regulation (EEC) 1315/88<sup>(4)</sup>; whereas these provisions have not been adjusted ever since;

Whereas the average of the customs duty has decreased since 1969 and will reach 3,5 % in 1999 in accordance with the latest round of negotiations within the framework of the GATT, whereas the evolution of the average prices in foreign trade should be taken into account;

Whereas it is appropriate to change the provisions in question;

HAS ADOPTED THIS REGULATION:

*Article 1*

In section II D of the preliminary provisions of the combined nomenclature annexed to Regulation (EEC) No 2658/87, "10 %" is replaced by "3,5 %" and "200 ECU" is replaced by "350 ECU".

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(1) OJ No C , . . . 1997, p. . .

(2) OJ No L 256, 7. 9. 1987, p. 1.

(3) OJ No L 191, 5. 8. 1969, p. 1.

(4) OJ No L 123, 17. 5. 1988, p. 2.

*Article 2*

This Regulation shall enter into force on 1 April 1997.

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

Done at Brussels, 1997.

*For the Council*  
The President

## FINANCIAL STATEMENT

- 1 TITLE OF OPERATION** Proposal for a Council Regulation amending Regulation 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff
- 2 BUDGET HEADING INVOLVED** Chapter 12, article 120
- 3 LEGAL BASIS** Article 28 of the treaty establishing the European Community
- 4 DESCRIPTION OF OPERATION** Reduction of the flat rate to be charged on, and increase of the total value of, goods sent in small consignments to private individuals or contained in travellers' personal luggage

### 5 FINANCIAL IMPACT

#### 5.1 Method of calculating total cost of operation

The method of calculation has been based on the information received from Germany and the Netherlands for 1995.

Customs duties (10 %) charged on small consignments or travellers' personal luggage:

Germany: DM 3 135 000	average rate 1995 1,87398	=	ECU 1 672 910
The Netherlands NLG 1 100 000	average rate 1995 2,09940	=	<u>ECU 523 960</u>
	total	=	ECU 2 196 870

Share of both countries in the total receipts of customs duties in the EU in 1995 = 38 %

Total customs duties in the EU charged on small consignments or travellers' personal luggage:

$100 \times 2\,196\,870 : 38 = \text{ECU } 5\,781\,237$

Total value of the declared goods sent in small consignments or travellers' personal luggage :

ECU 57 812 370

#### 5.2 Estimated cost of operation:

Current flat rate 10% :	ECU 5 781 237
Proposed flat rate 3,5 % :	<u>ECU 2 023 433</u>
total	ECU 3 757 804



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