

COMMISSION OF THE EUROPEAN COMMUNITIES

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Brussels, 95 July 1974

Proposal for a
REGULATION (EEC) OF THE COUNCIL

amending Regulation (EEC) No 803/68
concerning delivery periods of imported goods

(submitted to the Council by the Commission)

EXPLANATORY MEMORANDUM

The present provisions of Article 10 of Council Regulation (EEC) No 803/68 of 27 June 1968 (1) lay down the conditions under which a price paid or payable can be accepted for the valuation for customs purposes of imported goods with particular reference to the contract date which is to be taken into account. The principle of a general time tolerance of 6 months is laid down in the first paragraph of Article 10. However, under paragraphs 2 to 4 of the same Article, this general time tolerance may be extended to 12 months or more by Commission Regulation, subject to an over-all limit of 24 months.

Acting under these provisions, the Commission has established, (by Regulation (EEC) No 2198/69 of 30 October 1969 (2)), a list of goods in respect of which an extension of the general time tolerance might be granted as well as the admissible period of grace in each case. Since then this list has been revised several times by way of amending regulations which either added items to the continually growing list of products, increased the periods of grace in particular cases or made changes in the wording of certain items consequent on the periodic amendment of the Customs Tariff.

Consequently, in pursuit of the simplification enjoined by both the Commission and the Council and having regard to the fact that the present procedure is not flexible and rapid enough to permit modifications which would keep in step with developments in current commercial practices, an amendment of the provisions of the said Article 10 would be timely; and it is accordingly proposed that a general time tolerance of 24 months be instituted.

(1) OJ No L 148, 28.6.1968, p.6.

(2) OJ No L 279, 30.10.1969, p. 9.

However, in order to maintain a balance between the objectives of simplification and the necessity of respecting the general principles laid down in Regulation (EEC) No 803/68, this general time tolerance is qualified by a proviso that the tolerance arrangements may be suspended in periods of instability of prices.

The proposal to modify Article 10 was, in general, favourably considered by the Customs Valuation Committee.

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THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,
and in particular Articles 213 and 235 thereof;

Having regard to the proposal of the Commission;

Having regard to the Opinion of the European Parliament;

Having regard to the Opinion of the Economic and Social Committee;

Whereas Article 9 (1) a) of Council Regulation (EEC) No 803/68 of
27 June 1968 (1) provides that the price paid or payable may be accepted
as the value for customs purposes if the contract of sale is executed
within the period specified in Article 10 of that Regulation;

Whereas this Article provides in paragraph 1 that the price paid or payable
may be accepted for the purposes of the said Article 9 if the date of the
contract precedes the date referred to in Article 5 (a) or (b) by not more
than six months and that pursuant to paragraphs 2 to 4 of the same Article
this period of grace may be extended, under certain conditions, to twelve
months or more, but shall not, however, exceed twenty-four months, by way
of regulations adopted in accordance with the procedure laid down in Article
17 of Regulation (EEC) No 803/68;

Whereas experience has shown the necessity to renew frequently the list of
goods benefitting from these special periods of grace in order to include new
products or to modify the length of the indicated periods of grace or to
amend the wording of certain items in this list consequent on the periodic
amendment of the Common Customs Tariff of the European Communities;

(1) OJ No L 148, 28.6.1968, p. 6.

Whereas the establishment of a general period of grace of twenty-four months would mean a considerable simplification in this respect;

Whereas such a provision will, if followed by an amendment to paragraph 7 of the above-mentioned Article 10 so as to specify that the application of the period of grace may be suspended in a period of instability of prices, maintain a balance between the objectives of the present wording of this article which allows the price paid or payable to be taken as the basis of the valuation in most cases and the necessity, when valuing goods for customs purposes, not to deviate from the price the goods would fetch at the time mentioned in Article 5 of Regulation (EEC) No 803/68;

Whereas the extension of the general period of grace from six to twenty-four months renders the provisions of the above-mentioned paragraphs 2 to 4 of Article 10 void;

HAS ADOPTED THIS REGULATION:

Article 1

Article 10 is replaced by the following:

1. For the purpose of Article 9, the price paid or payable may be accepted if the date of the contract precedes the date referred to in Article 5 (a) or (b) by not more than twenty-four months.
2. Where the goods are manufactured to order, the price paid or payable may be accepted for the purpose of Article 9 when delivery has been within the agreed period.
3. If it is proved that reasons of force majeure or exceptional circumstances have caused the delivery period to exceed the period of grace admissible under paragraphs 1 or 2, the latter period may be correspondingly extended.
4. The application of the periods of grace referred to in paragraphs 1 and 2 may be suspended in a period of instability in prices, in accordance with the procedure laid down in Article 17.

Article 2

This Regulation shall enter into force on

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

Done at Brussels,

For the Council

