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COM (81)378

Vol. 1981/0117

Historical Archives of the European Commission

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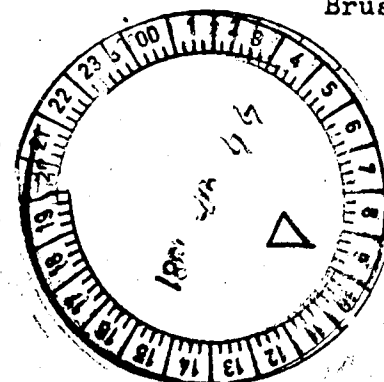
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In Übereinstimmung mit der Verordnung (EWG, Euratom) Nr. 354/83 des Rates vom 1. Februar 1983 über die Freigabe der historischen Archive der Europäischen Wirtschaftsgemeinschaft und der Europäischen Atomgemeinschaft (ABl. L 43 vom 15.2.1983, S. 1), geändert durch die Verordnung (EG, Euratom) Nr. 1700/2003 vom 22. September 2003 (ABl. L 243 vom 27.9.2003, S. 1), ist diese Datei der Öffentlichkeit zugänglich. Soweit erforderlich, wurden die Verschlussachen in dieser Datei in Übereinstimmung mit Artikel 5 der genannten Verordnung freigegeben.

COMMISSION OF THE EUROPEAN COMMUNITIES

COM(81) 378 final.

Brussels, 15 July 1981.



Proposal for a
COUNCIL REGULATION (EEC)

introducing arrangements for movement within the Community
of goods sent from one Member State for temporary use in
one or more other Member State

(submitted to the Council by the Commission)

EXPLANATORY MEMORANDUM

I. Introduction

The movement of goods removed from one Member State for temporary use in one or more other Member States entails :

- successive national formalities (temporary exportation, transit, temporary importation, re-exportation, transit, re-importation) which significantly impede such movements, or
- use of the ATA procedure as instituted by the Customs Convention on the ATA Carnet for the Temporary Admission of Goods, which was concluded in Brussels in 1961 under the auspices of the Customs Cooperation Council; this is often a costly procedure for the users.

This situation has prompted numerous complaints from users and Parliament has looked very closely into the matter.

The Commission, as it announced in its multiannual programme for the attainment of the customs union, considers that arrangements that are uniformly applicable throughout the Community are needed in this field.

Such arrangements, which are designed to facilitate movement within the Community and to make for further progress towards the objectives of the Treaty of Rome, must at the same time take account of the need to maintain certain formalities and checks as the tax rules governing both goods and services have not yet been sufficiently harmonized.

II. The proposed instrument : Form and legal basis

Although the proposed arrangements are concerned primarily with goods which are subject to internal taxes in the Member States, the Commission has decided to cast them in the form of a regulation for three reasons :

- (i) virtually the entire instrument is devoted to establishing a procedure and this is now always done by means of a regulation; in the customs field as in others;
- (ii) as regards administrative method, a single instrument incorporating both the procedural provisions proper and the provisions determining its scope is technically preferable to separate instruments for the two sets of provisions;
- (iii) the provisions of the draft Regulation, including the annexes listing the products excluded from the arrangements and the goods covered by the simplified procedure, are complete in themselves and leave nothing to the discretion of the Member States. It would therefore serve no purpose to adopt them in the form of a directive.

Since the Commission has opted for a regulation as the instrument for introducing this procedure and since the chapter on the customs union does not confer the necessary powers on the Community institutions in this field, the Commission takes the view that the only possible legal basis for this instrument is Article 235 of the Treaty.

III. Analysis of the draft Regulation

A. Effect of the proposed arrangements (Article 1)

The purpose of the arrangements in question is to take the place of the succession of different national formalities described above and thereby permit goods to be removed from one Member State for use for a certain period of time in the territory of one or more other Member States and then to be returned to the Member State of departure without the formalities having to be repeated at intra-Community frontiers.

B. Scope (Article 2)

1. Products covered

The Community arrangements in question will, normally, cover :

- (i) products falling under the EEC Treaty which are products originating in the Member States within the meaning of Article 9 or which are products in free circulation within the meaning of Article 10 of the Treaty, and

(ii) ECSC products within the purview of the European Coal and Steel Community which are in free circulation within the meaning of the ECSC Treaty, and which have been acquired in compliance with the ordinary rules in force in the Member State from which they were removed and have not benefited or will not benefit, by virtue of their exportation (as defined for tax purposes), from any exemption from turnover tax or any other tax on consumption.

The arrangements do not apply to a number of products which are normally consumed upon initial use and on which high excise duties are payable : these are listed in Annex I to the draft Regulation (Article 5 (1)).

2. Coexistence with other procedures (Article 2)

At the request of the business interests involved, the ATA procedure may continue to be used alongside the Community arrangements in question in cases where this is currently permitted in the Member States, and the choice between the two procedures must be left to the user and not to the national administrations.

In addition, the Community arrangements need not apply in cases where goods can at present be temporarily imported without documents (e.g. private cars) or where frontier arrangements between neighbouring Member States provide for simpler procedures.

C. Procedures

The arrangements comprise two procedures : a standard procedure and a simplified procedure.

1. Standard procedure

The standard procedure covers all goods that satisfy the conditions referred to above, with the exception of the products listed in Annex I.

(a) Document used (Articles 6 and 7)

For their movement within the Community, including temporary use and return to the Member State of departure, goods are placed under cover of a Community temporary movement carnet, the standard model for which will be laid down by the Commission under the Regulatory Committee Procedure.

The carnet will comprise one undetachable sheet, which is to accompany the goods until their return to the Member State of departure, and a variable number of detachable copies.

It will be issued by the customs authorities in the Member State of departure free of charge and without any requirement to lodge a guarantee (Article 7 (1)) to any natural or legal person having a permanent establishment in the Member State of departure. The period of validity of the carnet will be determined by the authorities in the Member State of departure in the light of the overall duration of the operation or operations planned by the user (Article 7(2)).

(b) The procedure

(i) Transit proper (Article 8)

As is the case under the Community internal transit procedure, when goods merely cross the territory of a Member State before reaching the territory of another Member State in whose territory they will be temporarily used, the user delivers a sheet from the Community carnet to the office at the point of entry (referred to as the office of transit; cf. the Community transit arrangements).

(ii) Temporary use of the goods in another Member State (Article 9)

A copy of the document must be delivered to the customs office at the point of entry into the Member State in which the goods are to be temporarily used.

The customs authorities at that office decide how long the goods may remain in their territory, taking into account the nature of the operation, but this period may not be less than six months.

To enable the authorities of the Member State in which the goods are to be temporarily used to monitor the conditions under which the goods are used, the holder of the carnet or his authorized representative is required to state on the entry sheet the exact place or places where the goods are to be used and the expected duration and nature of the planned operation or operations.

Where they deem it necessary, the Member States in whose territory the goods are to be temporarily used may arrange to keep the tax authorities informed by sending to them, for example, an additional copy of the document in the carnet (Article 10).

If the goods are to be used in a place, or places other than or in addition to those indicated at the outset, the customs authorities of the Member State in which the goods are to be temporarily used may amend the authorization accordingly and, where necessary, may extend the period during which the goods may remain in their territory (Article 14(a) and (b)).

Although the goods must normally be returned to the Member State of departure, the holder of the document may release the goods for home use in the Member State in which they are temporarily used provided, however, that the conditions laid down in Articles 10 and 11 of the Sixth VAT Directive¹ are met in that Member State (Article 12).

All or only some of the goods covered by the document may be released for home use. By entering the necessary particulars on the sheet that remains attached to the Community movement carnet, the authority which establishes that the goods were released for home use in compliance with the aforementioned provisions will inform the other Member States that the operation has been carried out correctly.

(iii) ~~Terminating the procedure~~

Except where all the goods are released for home use in a Member State other than the Member State of departure, the procedure is terminated once the Community movement carnet and the goods have been simultaneously presented at any competent customs office in the Member State of departure (Article 13(1)).

The procedure is also deemed to have been terminated :

- where the goods have been destroyed because of force majeure or as a result of a duly substantiated fortuitous occurrence, or,
- where they no longer have any marketable value following their destruction under customs supervision, or
- where the formalities necessary for their exportation outside the Community have been completed (Article 13(2)).

¹ OJ L No. 145 of 13.06.1977, p. 1

(c) Miscellaneous provisions

The authorities of the Member State in whose territory the goods are temporarily used may, at the user's request, authorize the repair or replacement of the defective parts of the goods (Article 14, at (c)).

Goods may also be acquired in that Member State with a view to their being used in conjunction with the goods that have been imported temporarily. Such goods, which must have been acquired subject to the conditions obtaining on the domestic market of that Member State, will be entered on the sheet that remains attached to the Community movement carnet in order that the formalities necessary for their release for home use in the Member State of departure can be completed (Article 14, at (d)).

The draft Regulation also contains provisions permitting the Member State in whose territory the goods are deemed to have been released for home use without compliance with requirements or are presumed to have disappeared to take steps to recover any charges payable (Article 15).

2. Simplified procedure (Articles 16 and 17)

A simplified procedure has been included for goods listed in Annex II so that they can be moved and temporarily used within the Community for a twelve-month period with virtually no formalities at intra-Community frontiers. This procedure will apply in particular to :

- goods to be exhibited or used at fairs, exhibitions or similar events;
- press, radio and television equipment;
- pictures and works of art accompanied by their creator;
- equipment and tools accompanying suppliers of services whose business frequently takes them to other Member States.

However, in the case of this last category of goods, application of the simplified procedure is subject to a dual ad valorem ceiling (unit value not exceeding 2.500 ECU and total value not exceeding 10.000 ECU).

These goods will move within the Community under cover of movement cards, which will be issued free of charge in the Member State of departure to users and to which will be attached a list of goods carried.

Since a procedure of this kind is based on legitimate trust being placed in the user, only persons providing every guarantee of probity in matter of customs duties and taxes are eligible. The benefit of the simplified procedure may, therefore, be withdrawn from persons who are known to have seriously infringed or abused the arrangements laid down in the draft Regulation.

3. Provisions relating to the Committee (Articles 18 and 21)

A Regulatory Committee is to be set up. It will be chaired by a Commission representative and will examine any question relating to the application of this Regulation.

In addition, the provisions of this Regulation make it necessary to adopt implementing measures. To this end, it is proposed that the Regulatory Committee Procedure be applied.

However, the Committee may not, of course, amend the substantive provisions of the Regulation, and in particular the contents of Annexes I and II.

Proposal for
Council Regulation (EEC)

introducing arrangements for movement within the Community
of goods sent from one Member State for temporary use in
one or more other Member States

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,
and in particular Article 235 thereof,

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Parliament,

Having regard to the opinion of the Economic and Social Committee,

Whereas the introduction of arrangements for movement within the Community under which goods sent from one Member State may move and be used temporarily in one or more other Member States before being returned to the Member State of departure is a means of simplifying the formalities relating to their carriage and temporary stay by obviating successive and repetitive national procedures at frontiers within the Community;

Whereas, in order to achieve this objective, the arrangements must cover the widest possible range of goods; whereas it is advisable, however, to exclude a limited number of products which are intended for consumption when first used and the carriage of which presents increased risks stemming in particular from the high excise duties to which they are subject in the Member States;

Whereas, in order to reduce the cost of such operations and to create conditions that resemble as closely as possible the conditions under which such movements take place within a Member State, users of the procedure can be exempted from the requirement to lodge a guarantee, particularly since the said goods have been acquired subject to the rules governing taxation on the domestic market of the Member State from which they are temporarily removed and have not benefited from, and will not benefit from, any exemption from turnover taxes or from any other tax on consumption by virtue of their exportation;

Whereas, in view of the exemption from the requirement to lodge a guarantee, the Member States in whose territory the goods are temporarily used should have the power to exert reasonable surveillance over them;

Whereas the formalities involved can be significantly reduced in the case of

certain categories of goods the movement and temporary use of which present less serious risks either because of the nature of the operations or because of the limited value of the said goods;

whereas it is essential to guarantee uniform application of the provisions of this Regulation and, to this end, to lay down a Community procedure under which the implementing provisions can be adopted in due course; whereas it is necessary to have a committee to organize close and effective cooperation between the Member States and the Commission in this field;

whereas the regime is necessary to achieve one of the objectives of the Community;

whereas the Treaty does not provide the necessary powers to institute arrangements for movement within the Community of goods sent from one Member State for temporary use in one or more other Member States that have direct effect in the Member States; whereas the regulation in question must, therefore, be based on Article 235,

HAS ADOPTED THIS REGULATION :

Title I

General Provisions

Article 1

1. Without prejudice to other Community provisions, the arrangements governing the movement of goods within the Community for the purpose of temporary use, hereinafter referred to as the "movement arrangements", shall apply to goods sent from one Member State to one or more other Member States and intended to be returned without alteration to the Member State of departure.
2. Without prejudice to any restrictions or prohibitions that may be laid down pursuant to the Treaty establishing the European Economic Community or the Treaty establishing the European Coal and Steel Community or pursuant to Article 2, the said arrangements shall apply to goods :
 - (a) which satisfy the conditions laid down in Articles 9 and 10 of the Treaty establishing the European Economic Community or, in the case of goods falling under the Treaty establishing the European Coal and Steel Community, which are in free circulation and have been acquired subject to the rules governing taxation on the domestic market of the Member State of departure;
 - (b) which have not benefited, by virtue of their exportation, from any exemption from turnover tax or from any other tax on consumption.

Article 2

This regulation shall not preclude :

- (i) the use, at the discretion of the user, of the ATA Carnet procedure introduced by the Customs Convention on the ATA Carnet for the Temporary Admission of Goods, in those cases where the ATA Carnet may be used;
- (ii) arrangements between Member States introducing simpler procedures applicable to frontier zone traffic;
- (iii) the application of simpler procedures, particularly in respect of travellers' personal effects and the temporary importation of private cars and of means of transport carrying goods moving under the Community transit procedure.

Article 3

For the purposes of this Regulation :

- (a) "user" means the natural or legal person who, whether or not through an authorized representative, requests, in a declaration that complies with the requisite formalities, permission to move goods for temporary use;
- (b) "Member State of departure" means the Member State in whose territory the goods are presented at a customs office, referred to hereinafter as the "office of departure", with a view to starting the operation of movement of goods for temporary use in one or more other Member States;
- (c) "office of entry" means the customs office at which the goods enter the territory of the Member State where they are to be temporarily used;
- (d) "office of exit" means the customs office at which the goods leave the territory of a Member State in which they have been temporarily used;
- (e) "office of transit" means :
 - the customs office at which the goods enter the territory of a Member State for the purpose of a transit operation proper without being temporarily used on the territory of that Member State;
 - the customs office at the point of exit from the Community for goods leaving the territory of the Community in the course of a transit operation proper by crossing a frontier between a Member State and a third country;
- (f) "accompanying document" means the document hereinafter referred to as the "Community temporary movement carnet" or the movement card and the list attached thereto.

Article 4

1. Only natural or legal persons having a permanent residence or establishment in the Member State of departure shall be eligible for the movement arrangements.
2. The user shall :
 - (a) produce the goods and the accompanying document to any competent customs office in the Member State of departure before expiry of the period of validity of the document;
 - (b) ensure that operations conducted on his behalf in Member States through whose territory the goods pass or on whose territory the goods are used are correctly carried out.

TITLE II

Procedures

Article 5

The movement arrangements shall comprise two procedures :

- (i) a standard procedure for any goods except those listed in Annex I ;
- (ii) a simplified procedure for the goods listed in Annex II .

Section I : Standard procedure

Article 6

1. For the purposes of movement under the standard procedure, goods shall be covered by a "Community temporary movement carnet".
2. The carnet shall be so designed as to enable the competent authorities in the Member States whose territory is to be entered during a movement operation to control, by means of transit, entry and exit sheets, the temporary despatch, transit, temporary admission, use, return to and re-entry of the goods into the Member State of departure.
3. The specimen of the temporary movement carnet shall be drawn up in accordance with the procedure laid down in Article 21.

Article 7

1. The Community temporary movement carnet shall be issued free of charge by offices of departure upon request by the user.
2. The office of departure shall determine the period of validity of the carnet on the basis of the expected duration and the nature of the temporary use operation planned. It shall take such measures for identification as it deems necessary.

Article 8

When goods covered by a Community temporary movement carnet merely cross the territory of a Member State without being temporarily used there, the user shall deliver the "transit" sheet of the carnet to the office of transit.

Article 9

1. When goods covered by a Community temporary movement carnet are to be temporarily used on the territory of a Member State, the user shall :
 - (a) state on the "entry" sheet of the carnet the office of entry through which the operations are to be carried out, the place or places where the goods are intended to be temporarily used, and the expected duration and the nature of the temporary use operations planned;
 - (b) produce the goods at the offices of entry and exit and at the same time deliver to the said offices the sheets of the carnet relating to each operation.
2. The customs office of entry shall determine the period, which must be at least six months, for which the goods may remain in the territory within which it operates on the basis of the length of stay declared by the user and of the total period of validity of the Community temporary movement carnet.

Article 10

Without prejudice to application of Article 21 of the Sixth Council Directive (77/388/EEC) of 7 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes (1), where the competent authorities of the Member State of departure or of the Member State of temporary use introduce procedures for transmitting information for purposes of tax supervision of such use, these procedures shall not entail any additional formalities for the user.

Article 11

1. The Community temporary movement carnet shall be produced in each Member State whenever the customs or tax authorities so request.
2. Transit, entry and exit operations may be carried out through any competent customs office.

Article 12

The competent authorities of a Member State in whose territory the goods move or are temporarily used shall permit some or all of the said goods to be released for home use subject to the conditions laid down in Articles 10 and 11 of the aforementioned Sixth Directive. The authorities which permit the goods to be released for home use shall enter the necessary particulars in the carnet before returning it to the user.

Article 13

1. Without prejudice to Article 12, the movement arrangements shall be terminated as soon as the goods have been returned to the Member State of departure and the Community temporary movement carnet has been returned to any competent customs office in that Member State before expiry of the period of validity of that document.
2. The movement arrangements shall also be terminated where it is established to the satisfaction of the competent authorities of the Member State of departure :
 - (a) that the goods covered have been destroyed because of force majeure or as a result of a duly substantiated fortuitous occurrence, or

¹ OJ L No. 145, 13.06.1977, p. 1

- (b) that they no longer have any marketable value following their destruction under customs supervision and at no cost to the authorities, or
- (c) that they have been subject to the formalities necessary for their exportation from the Community.

To this end, the user shall inform the competent authorities of the Member State of departure.

3. The customs authorities of the Member States into whose territory the goods have been introduced for the purpose of temporary use may accept as proof of exit of the goods, even when the Community temporary movement carnet is no longer valid, any other evidence that the goods have left the territory of that Member State.

Article 14

The competent authorities of the Member State in whose territory the goods are temporarily used may, at the request of the user :

- (a) extend the period during which the goods may remain in their territory, within the period of validity of the Community temporary movement carnet;
- (b) allow the goods to be temporarily used in their territory at one or more places other than that or those stated on the carnet;
- (c) by way of derogation from Article 1(1), authorize repairs, including the replacement of defective parts, to the equipment temporarily used in their territory;
- (d) include on the Community temporary movement carnet goods satisfying the conditions laid down in Article 1(2).

To this end, they shall enter the necessary particulars on the accompanying document, and the user shall immediately inform the competent authorities of the Member State of departure.

Article 15

1. Where it is found that, in the course of or in connection with a movement operation, an offence or irregularity has been committed in a particular Member State, recovery of any charges payable shall be effected by that Member State in accordance with its laws, regulations and administrative provisions, without prejudice to provisions under its criminal law.

2. If the place at which the offence or irregularity took place cannot be established, it shall be deemed to have been committed :
 - (a) where the offence or irregularity is detected at an office of transit situated at an internal frontier or at an office of entry : in the Member State which the goods have just left;
 - (b) where the offence or irregularity is detected at an office of transit within the meaning of the second indent of Article 3(e) or at an office of exit : in the Member State to which that office belongs;
 - (c) where the offence or irregularity is detected in the territory of a Member State elsewhere than at an office of transit : in the Member State in which it is detected;
 - (d) where the goods have not been produced in the Member State of departure : in the last Member State which the "transit" sheet or the "entry" sheet of the accompanying document shows the goods to have entered;
 - (e) where the offence or irregularity is detected after completion of the temporary removal operation : in the Member State in which it is detected.

Section II : Simplified procedure

Article 16

1. The office of departure shall, when so requested, issue free of charge a Community movement card, to which shall be attached a list of goods authenticated by that office, to persons who :
 - (a) move goods appearing in the list given in Annex II with a view to their temporary use in one or more other Member States;
 - (b) have not committed any serious breach of customs legislation or of legislation governing turnover taxes.
2. The movement card shall specify the user's name, permanent address and occupation. It shall be valid for a period of 12 months.
The list of goods shall be drawn up in duplicate; the customs office issuing the movement card shall retain one copy, and the other shall be given to the holder of the Community movement card and shall accompany the goods.

3. Movements involving entry or exit may be carried out day and night through any office open for passenger traffic.
4. The specimen of the Community movement card and of the list of goods shall be drawn up in accordance with the procedure laid down in Article 21.

Article 17

1. For the purpose of terminating the movement arrangements, the user shall produce the goods at the office which issued the Community movement card within the twelve-month period.
2. Except where Article 13(2) applies, if the goods are not produced within the period referred to in paragraph 1, they shall be deemed, failing proof to the contrary, to have been used for a purpose subject to VAT in the Member State where the Community movement card was issued.
3. For the purposes of Article 16(1)(b), if the user commits a serious infringement of this Regulation or of the provisions of the legislation governing turnover taxes, the competent authorities of the Member State in which the infringement is detected shall so inform the office of departure which withdraws the movement card which it issued to the user.

TITLE III

Provisions relating to the Committee

Article 18

1. A Committee on Arrangements for the Temporary Movement of Goods (hereinafter referred to as "the Committee") is hereby set up, consisting of representatives of the Member States with a representative of the Commission as chairman.
2. The Committee shall adopt its own rules of procedure.

Article 19

The Committee may examine any question relating to the application of this Regulation submitted to it by its Chairman either on his own initiative or at the request of the representative of a Member State.

Article 20

The provisions for implementing this Regulation shall be adopted in accordance with the procedure laid down in Article 21.

Article 21

1. The representative of the Commission shall submit to the Committee a draft of the provisions to be adopted. The Committee shall deliver an opinion on the draft within a time limit set by the Chairman having regard to the urgency of the matter. Decisions shall be taken by a majority of forty-five votes, the votes of the Member States being weighted as provided for in Article 148 of the Treaty. The chairman shall not vote.
2. (a) The Commission shall adopt the provisions envisaged if they are in accordance with the opinion of the Committee.
(b) If the provisions envisaged are not in accordance with the opinion of the Committee or if no opinion is delivered, the Commission shall without delay submit to the Council a proposal with regard to the provisions to be adopted. The Council shall act by a qualified majority.
(c) If, within three months of the proposal being submitted to it, the Council has not acted, the proposed provisions shall be adopted by the Commission.

TITLE IV

Final provisions

Article 22

This Regulation shall enter into force on 1 January 1982.

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

Done at Brussels,

For the Council

ANNEX I

LIST OF GOODS EXCLUDED FROM THE PROCEDURE

<u>CCT</u> <u>Heading No</u>	<u>Description of goods</u>
09.01 A I	Coffee, not roasted
09.01 A II	Coffee, roasted
ex.21.02 A	Coffee extract
09.02	Tea
ex.21.02 B	Tea extract
22.05 A } 22.06 } ex.22.09 }	Alcoholic beverages
ex.22.08 } ex.22.09 }	Ethyl alcohol
24.02 A	Cigarettes
ex.24.02 B	Cigarillos
ex.24.02 B	Cigars
24.02 C	Smoking tobacco
ex.27.10	Petrol, gas oil
ex.33.06 B	Perfumes and toilet water

LIST OF GOODS REFERRED TO IN ARTICLE 16 (1) (a)

I. Goods to be exhibited or used at an exhibition, a trade fair, congress or similar event

1. "Exhibition or similar event" means :

- (a) exhibitions, fairs, salons and similar events connected with trade, industry, agriculture or craft trades;
- (b) exhibitions or events held for scientific, technical, handicraft, artistic, educational, sporting, religious, cultural, trade-union or tourist purposes;
- (c) exhibitions or events held mainly for charitable purposes;
- (d) meetings of representatives of international organizations or groups;
- (e) official or commemorative ceremonies or gatherings;
- (f) exhibitions or events held mainly in order to promote international understanding.

with the exception of exhibitions held privately in shops or on business premises with a view to the sale of the goods.

2. The simplified procedure may be accorded to :

- (a) goods to be exhibited or demonstrated at an event,
- (b) goods to be used for the purpose of demonstrating products at an event,
- (c) material and equipment, including interpretation facilities, sound recorders and films of an educational, scientific or cultural nature, to be used at international meetings, conferences or congresses.

II. Press, radio and television equipment

A. Press equipment, such as :

- typewriters;
- photographic and cinematographic cameras;
- image or sound transmitters, recorders or reproducers;
- sound or image recording media, blank or unexposed

B. Radio equipment, such as :

- transmission and communication equipment
- sound recorders and reproducers;
- measuring and technical testing instruments and apparatus;
- accessories;
- sound recording media, blank.

C. Television equipment, such as :

- television cameras;
- television film equipment;
- measuring or technical testing instruments and apparatus;
- transmission and retransmission equipment;
- communication equipment;
- sound or image recorders and reproducers;
- lighting equipment
- accessories;
- sound or image recording media,
- film rushes;
- musical instruments, costumes, sets and other theatrical properties.

D. Vehicles designed or specially fitted out for use in connection with the items listed above.

III. Cinematographic equipment

A. Cinematographic equipment, such as :

- cameras;
- measuring and technical testing instruments and apparatus;
- dollies and cranes;
- lighting equipment;
- sound recorders and reproducers;

image or sound recording media, unexposed or blank;
film rushes;
accessories;
musical instruments, costumes, sets and other theatrical properties.

B. Vehicles designed or specially fitted out for use with the items listed above.

IV. Other equipment to be used for gainful purposes

- A. - Sports equipment accompanying sports teams, such as sports clothing, balls, rackets and nets, athletics equipment, gymnastics equipment, etc.;
- instruments and equipment used in the liberal professions;
 - equipment used by archaeologists, palaeontologists, geographers or zoologists;
 - equipment used by performing artists, theatre companies and orchestras, such as any object used in performance, musical instruments, sets and costumes, animals;
 - material used by lecturers to illustrate their talks;
 - pictures and works of art accompanying their originators.

B.

- B. - Vehicles belonging to manufacturers of motor vehicles, aircraft or vessels and imported for the purpose of tests or trials, including the equipment necessary for such purpose;
- breakdown vehicles;

C. Agricultural machinery.

D. Commercial samples.

E. Other equipment used for gainful purposes, of a total value not exceeding 10.000 ECU and of a unit value not exceeding 2.500 ECU (e.g. equipment for the assembly, trials, start-up, testing, maintenance and repair of machinery and for similar operations; the construction, repair and maintenance of immovable property; tools needed to supply services).