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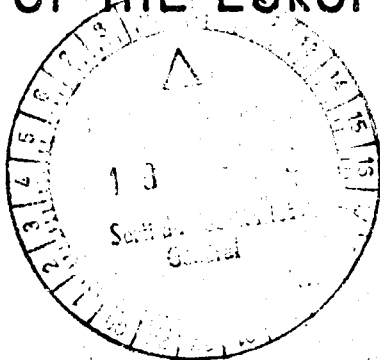
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Conformément au règlement (CEE, Euratom) n° 354/83 du Conseil du 1er février 1983 concernant l'ouverture au public des archives historiques de la Communauté économique européenne et de la Communauté européenne de l'énergie atomique (JO L 43 du 15.2.1983, p. 1), tel que modifié par le règlement (CE, Euratom) n° 1700/2003 du 22 septembre 2003 (JO L 243 du 27.9.2003, p. 1), ce dossier est ouvert au public. Le cas échéant, les documents classifiés présents dans ce dossier ont été déclassifiés conformément à l'article 5 dudit règlement.

In accordance with Council Regulation (EEC, Euratom) No 354/83 of 1 February 1983 concerning the opening to the public of the historical archives of the European Economic Community and the European Atomic Energy Community (OJ L 43, 15.2.1983, p. 1), as amended by Regulation (EC, Euratom) No 1700/2003 of 22 September 2003 (OJ L 243, 27.9.2003, p. 1), this file is open to the public. Where necessary, classified documents in this file have been declassified in conformity with Article 5 of the aforementioned regulation.

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(80) 822 final

Brussels, 8 December 1980

Proposal for a
COUNCIL DIRECTIVE

amending Directives Nos. 69/169/EEC and 78/1035/EEC - Tax-free allowances applied in international travel and to imports of goods in small consignments of a non-commercial character : third countries

and

Proposal for a third
COUNCIL DIRECTIVE

amending Directive No 74/651/EEC on the tax reliefs to be allowed on the importation of goods in small consignments of a non-commercial character within the Community

(submitted to the Council by the Commission)

COM(80) 822 final

Explanatory Memorandum

In 1978 the Council adopted a number of directives (1) in the field of tax-free allowances for travellers and for imports of small consignments of a non-commercial character. These directives introduced provisions whereby national currency equivalents of allowance levels and derogation limits expressed in terms of EUA are adjusted annually to take account of fluctuations in the currencies of the Member States. Adjustment is obligatory where the relative fluctuation exceeds 5 %.

Some obligatory adjustments are required in the national currency allowances applicable in the Member States for 1981, which are calculated by reference to conversion rates obtaining on 1 October 1980. In order to ensure that no reduction in allowances should occur in any Member State the Commission now proposes that, for third countries, the travellers' tax-free allowance be increased from 40 EUA to 45 ECU and the allowance for small consignments of a non-commercial nature be increased from 30 EUA to 35 ECU.

(1) Directives 78/1032/EEC, 78/1033/EEC, 78/1034/EEC and 78/1035/EEC, J.O. n° L 366, 28.12.1978.

Proposal for a Council Directive amending Directives 69/169/EEC and 78/1035/EEC - Tax-free allowances applied in international travel and to imports of small consignments of goods of a non-commercial character : third countries

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

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

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Parliament,

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

Whereas Article 7 of Council Directive 69/169/EEC¹ as last amended by Directive 78/1033/EEC² and Article 4 of Council Directive 78/1035/EEC³ stipulate that the equivalents in national currency of the tax reliefs provided for in the said Directives and expressed in European units of account shall be fixed once a year ;

Whereas such fixing should not result in a reduction in terms of national currency in the tax reliefs applicable in any Member State and whereas, in order to prevent any such reduction, the amounts of tax reliefs expressed in European units of account should be increased,

HAS ADOPTED THIS DIRECTIVE :

¹ OJ No L 133, 4.6.1969, p. 6.

² OJ No L 366, 28.12.1978, p. 31.

³ OJ No L 366, 28.12.1978, p. 34.

Article 1

Article 1 of Directive 69/169/EEC is hereby amended as follows :

1. In paragraph 1, "40 European units of account" is replaced by "45 ECU" ;
2. In paragraph 2, "20 European units of account" is replaced by "23 ECU".

Article 2

In the third indent of Article 1 (2) of Directive 78/1035/EEC, "30 EUA" is replaced by "35 ECU".

Article 3

1. Member States shall bring into force the measures necessary to comply with this Directive with effect from 1 January 1981.
2. Member States shall inform the Commission of the provisions which they adopt to implement this Directive.

Article 4

This Directive is addressed to the Member States.

Explanatory memorandum

In 1978 the Council adopted a number of directives (1) in the field of tax-free allowances for travellers and for imports of small consignments of a non-commercial character. These directives introduced provisions whereby national currency equivalents of allowance levels and derogation limits expressed in terms of EUA are adjusted annually to take account of fluctuations in the currencies of the Member States. Adjustment is obligatory where the relative fluctuation exceeds 5 %.

Some obligatory adjustments are required in the national currency allowances applicable in the Member States for 1981, which are calculated by reference to conversion rates obtaining on 1 October 1980. In order to ensure that no reduction in allowances should occur in any Member State the Commission now proposes that the intra-Community tax-free allowance for small consignments of a non-commercial nature be increased from 60 EUA to 70 ECU.

The Commission has already proposed increases in the intra-Community tax-free allowance for travellers sufficient to avoid any reduction in this allowance resulting from the adjustments referred to above (2).

(1) Directives 78/1032/EEC, 78/1033/EEC, 78/1034/EEC and 78/1035/EEC, OJ n° L 366, 28.12.1978

(2) Proposal for a Fifth Council Directive on the harmonization of provisions laid down by law, regulation or administrative action relation to the rules governing turnover tax and excise duty applicable in international travel, as amended ; JO n° C 318, 19.12.1979, p. 5.

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

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

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

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Parliament,

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

Whereas Article 1a of Council Directive 74/651/EEC¹ as last amended by Directive
78/1034/EEC² stipulates that the equivalent in national currency of the tax relief
provided for in the said Directive and expressed in European units of account shall
be fixed once a year ;

Whereas such fixing should not result in a reduction in terms of national cur-
rency in the tax relief applicable in any Member State and whereas, in order
to prevent any such reduction, the amounts of tax reliefs expressed in Euro-
pean units of account should be increased,

HAS ADOPTED THIS DIRECTIVE :

Article 1

In article 1 (2)(d) of Directive 74/651/EEC, "60 European units of
account" is hereby replaced by "70 ECU".

Article 2

1. Member States shall bring into force the measures necessary to comply with
this Directive with effect from 1 January 1981.
2. Member States shall inform the Commission of the provisions which they
adopt to implement this Directive.

Article 3

This Directive is addressed to the Member States.

¹ OJ No L 354, 30.12.1974, p. 57.

² OJ No L 366, 28.12.1978, p. 33.