Council Regulation (EC) No 275/2008 of 17 March 2008 amending Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff

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amending Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 26 thereof,

Having regard to the proposal from the Commission,

Whereas:

(1) Section IID of the preliminary provisions of the combined nomenclature set out in Annex I to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff[(1)] provides for a standard rate of customs duty to be charged at the flat rate of 3,5 % *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 EUR 350 per consignment or per traveller.

(2) The flat rate of 3,5 % *ad valorem* and the ceiling of EUR 350 have been fixed by Council Regulation (EC) No 866/97 of 12 May 1997 amending Regulation (EEC) No 2658/87 as regards the preliminary provisions of the tariff and statistical nomenclature[(2)]. These provisions have not been adjusted since then.

(3) Since 1997 the rates of customs duty for goods normally imported by travellers in their personal luggage or sent in small consignments to private individuals have been reduced by about 20 %. It is therefore appropriate to reduce the standard rate by one percentage point to 2,5 %. This rate should only be applied to imported goods for which the rate of the Common Customs Tariff is not 'free'.

(4) Given the development of price inflation inside and outside the Community for products normally imported on the said occasions and in view of the increased number of travellers and private consignments it is appropriate to adapt the ceiling to EUR 700 in order to facilitate the customs clearance in these situations.

(5) Regulation (EEC) No 2658/87 should therefore be amended accordingly,

HAS ADOPTED THIS REGULATION:

Changes to legislation: *There are currently no known outstanding effects for the Council Regulation (EC) No 275/2008. (See end of Document for details)*

Article 1

Annex I, Part One, Section II, to Regulation (EEC) No 2658/87 shall be amended as follows:

1. point D.1. shall be replaced by the following:

1. Customs duty shall be charged at the flat rate of 2,5 % *ad valorem* on goods contained in consignments sent by one private individual to another, or contained in travellers' personal luggage, provided that such importations are not of a commercial nature.

   This flat-rate 2,5 % customs duty shall apply, provided that the intrinsic value of the goods subject to import duty does not exceed EUR 700 per consignment or per traveller.

   Such flat-rate assessment shall not apply to goods for which the rate of duty in the schedule of customs duties is "free" and to goods of Chapter 24 which are contained in a consignment or in travellers' personal luggage in amounts exceeding those laid down in Article 31 or pursuant to Article 45 of Council Regulation (EEC) No 918/83 of 28 March 1983 setting up a Community system of reliefs from customs duty[(3)].;

2. in point D.3. 'Articles 29 to 31 and 45 to 49 of Regulation (EEC) No 918/83.' shall be replaced by 'Articles 29 to 31 and 45 of Regulation (EEC) No 918/83.';

3. in point D.4. 'EUR 350' shall be replaced by 'EUR 700';

4. in point D.5. 'EUR 350' shall be replaced by 'EUR 700'.

Article 2

This Regulation shall enter into force on the third day following its publication in the *Official Journal of the European Union*.

It shall apply from 1 December 2008.

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

Done at Brussels, 17 March 2008.

For the Council

The President

I. JARC