Changes to legislation: *Council Regulation (EC) No 274/2008 is up to date with all changes known to be in force on or before 27 December 2020. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

Council Regulation (EC) No 274/2008 of 17 March 2008 amending Regulation (EEC) No 918/83 setting up a Community system of relief from customs duty

COUNCIL REGULATION (EC) No 274/2008

of 17 March 2008

amending Regulation (EEC) No 918/83 setting up a Community system of relief from customs duty

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) Goods imported under relief from Common Customs Tariff (CCT) duties as provided for by Council Regulation (EEC) No 918/83[(1)], are not likely to have significant injurious effects on Community industry given the restrictions concerning the imported quantities or values, their usage and/or post import customs controls. It is therefore appropriate to exclude importations of goods which benefit from duty relief from the application of measures to protect trade imposed on the basis of Article 133 of the Treaty.

(2) Imports of household effects for furnishing a secondary residence are subject to the same restrictions and controls as the same goods imported by natural persons transferring their normal place of residence from a third country. Although creating the same administrative burden for the importing persons and the customs administrations in the Member States, the former types of importations do not benefit from exemption from value added tax (VAT) whereas the latter ones do. Furthermore, the economic benefits of a duty relief for imports of household effects for furnishing a secondary residence is small in comparison with the supplementary costs of controls. It is therefore appropriate to delete the provisions concerning the customs duty relief for those goods.

(3) The value limit of ECU 22 set out in Article 27 of Regulation (EEC) No 918/83 has not been increased since 1991, whereas at the same time customs duties have been significantly reduced or even abolished. Accordingly, it is appropriate to increase the value limit for consignments of negligible value.

(4) In order to ensure that no importations of VAT — exempt goods which are contained in travellers' personal luggage are subject to customs duties, the provisions for such imports of Regulation (EEC) No 918/83 should be amended to take account of Council Directive 2007/74/EC of 20 December 2007 on the exemption from value added tax and excise duty of goods imported by persons travelling from third countries[(2)]. It is therefore appropriate to grant relief from customs duties where national VAT law implemented in accordance with Directive 2007/74/EC provides for an exemption from VAT. In this

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context it is necessary to ensure that the same provisions for duty relief apply in the territories set out in Article 6 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax[(3)].

(5) Regulation (EEC) No 918/83 should therefore be amended accordingly,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EEC) No 918/83 is hereby amended as follows:

1. in Article 1, paragraph 1 shall be replaced by the following:

1. This Regulation sets out those cases in which, owing to special circumstances, relief from import duties, export duties and measures adopted on the basis of Article 133 of the Treaty shall be granted respectively when goods are released for free circulation or are exported from the customs territory of the Community.;

2. in Chapter I, Title IV shall be deleted;

3. in Article 27 the value of ECU 22 shall be replaced by EUR 150;

4. Article 45 shall be replaced by the following:

Article 45

Goods contained in the personal luggage of travellers coming from a third country shall be admitted free of import duties, provided such imports are exempt from value added tax (VAT) under provisions of national law adopted in accordance with the provisions of Council Directive 2007/74/EC of 20 December 2007 on the exemption from value added tax and excise duty of goods imported by persons travelling from third countries[(4)].

Goods imported into territories listed in Article 6(1) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax[(5)] shall be subject to the same provisions on duty relief as goods imported into any other parts of the territory of the Member State concerned.;

5. Articles 46 to 49 shall be deleted;

6. the following paragraph shall be added to Article 127:

3. Goods which may be imported under relief from duties in accordance with this Regulation shall also not be subject to quantitative restrictions applied pursuant to measures adopted on the basis of Article 133 of the Treaty.

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.