II

(Acts whose publication is not obligatory)

COUNCIL

COUNCIL DIRECTIVE

of 27 March 1991

amending Directive 69/169/EEC on tax-paid allowances in intra-Community travel and as regards a derogation granted to the Kingdom of Denmark and to Ireland relating to the rules governing travellers' allowances on imports

(91/191/EEC)

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 (1),

Having regard to the opinion of the European Parliament (2),

Having regard to the opinion of the Economic and Social Committee (3),

Whereas Article 8a of the Treaty defines the internal market as an area without internal frontiers in which the free movement of goods, persons, services and capital is ensured and states that this market should be progressively established over a period expiring on 31 December 1992;

Whereas the system of travellers' allowances applies to goods which move about tax paid and in this respect anticipates the mode of movement of goods which will apply in the internal market;

Whereas, taking into account the progressive nature of the creation of the internal market as stated in Article 8a of the Treaty, an increase is necessary, as a first step, for the value allowance both for this market and for achieving the aim of Council Directive 69/169/EEC of 28 May 1969 on the harmonization of provisions laid down by law, regulation or administrative action relating to exemption from turnover tax and excise duty on imports in international travel (4), as last amended by Directive 89/194/EEC (5), as set out in the second recital thereto; whereas establishing the market means that goods bought tax paid will be able to be taken across internal frontiers without any liability to pay further tax and that the existing allowances for travellers will cease to exist because they will have no meaning;

Whereas it is necessary in the same way to phase out all differences in the treatment of travellers entering various Member States;

Whereas it is necessary, for a limited period, to provide derogations for Ireland and the Kingdom of Denmark in view of the economic difficulties caused by the application of the general levels of allowances,

HAS ADOPTED THIS DIRECTIVE:

Article 1

Directive 69/169/EEC is hereby amended as follows:

1. In Article 2, as from 1 July 1991:

   — in paragraph 1, 'ECU 390' is replaced by 'ECU 600',

   — in paragraph 2, 'ECU 100' is replaced by 'ECU 150'.

(1) OJ No C 245, 26. 9. 1989, p. 5 and OJ No C 70, 20. 3. 1990, p. 6.
(2) OJ No C 323, 27. 12. 1989, p. 119.
(3) OJ No C 329, 30. 12. 1989, p. 59.
(4) OJ No L 133, 4. 6. 1969, p. 6.
(5) OJ No L 73, 17. 3. 1989, p. 47.