COMMISSION DIRECTIVE

of 4 May 1990

amending the Seventeenth Council Directive 85/362/EEC on the harmonization of the laws of the Member States relating to turnover taxes — Exemption from value added tax on the temporary importation of goods other than means of transport

(90/237/EEC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff [1], as last amended by Regulation (EEC) No 1251/90 [2], and in particular Article 15 thereof,

Whereas the classification of goods given in Article 29 (2) of Council Directive 85/362/EEC [3] is based on the nomenclature of the Customs Cooperation Council;

Whereas the Customs Cooperation Council has approved the International Convention on the Harmonized Commodity Description and Coding System (hereinafter referred to as the 'HS'); whereas the Council approved the Convention by Decision 87/369/EEC [4]; whereas the HS has been in force since 1 January 1988;

Whereas, accordingly, a combined nomenclature was drawn up with a view to implementation of the HS in the Community; whereas, therefore, the references in Article 29 (2) of Directive 85/362/EEC must be based on the combined nomenclature;

Whereas the aforementioned adaptation of Directive 85/362/EEC to the combined nomenclature is, therefore, simply a technical adaptation which in no way alters the scope of the exemptions laid down in the Directive,

HAS ADOPTED THIS DIRECTIVE:

Article 1

Article 29 (2) of Directive 85/362/EEC is hereby amended as follows:

1. in the first indent, 'heading No 99.01 of the Common Customs Tariff' is replaced by 'CN code 9701 10 00';
2. in the second indent, 'heading No 99.02 of the Common Customs Tariff' is replaced by 'CN code 9702 00 00';
3. in the third indent, 'heading No 99.03 of the Common Customs Tariff' is replaced by 'CN code 9703 00 00';
4. in the fourth indent, 'heading No 58.03 of the Common Customs Tariff' and 'subheading ex 62.02 B IV of the Common Customs Tariff' are replaced by 'CN code ex 5805 00 00' and 'CN codes ex 6304 92 00, ex 6304 93 00 and ex 6304 99 00' respectively.

Article 2

Member States shall bring into force the measures necessary to comply with this Directive not later than 1 July 1990 and shall forthwith inform the Commission thereof.

Article 3

This Directive is addressed to the Member States.

Done at Brussels, 4 May 1990.

For the Commission

Christiane SCRIVENER

Member of the Commission

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[1] OJ No L 256, 7. 9. 1987, p. 1.
[2] OJ No L 121, 12. 5. 1990, p. 29.
[3] OJ No L 192, 24. 7. 1985, p. 20.
[4] OJ No L 198, 20. 7. 1987, p. 1.