II

(Acts whose publication is not obligatory)

COMMISSION

COMMISSION DIRECTIVE

of 7 March 1989

amending Council Directive 83/181/EEC determining the scope of Article 14 (1) (d) of Directive 77/388/EEC as regards exemption from value added tax on the final importation of certain goods, to take account of the introduction of the combined nomenclature

(89/219/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 20/89 (2), and in particular Article 15 thereof,

Whereas classification of the goods listed in the Annex to Council Directive 83/181/EEC (3), as last amended by Directive 88/331/EEC (4), is based on the use of the nomenclature of the Customs Cooperation Council;

Whereas the Customs Cooperation Council approved the International Convention on the Harmonized Commodity Description and Coding System (hereafter referred to as the 'HS'); whereas that Convention was approved by the Council by Decision 87/369/EEC (5) and has been applied since 1 January 1988; whereas a combined nomenclature has accordingly been established to give effect to the HS within the European Economic Community; whereas the references in Article 1 (2) (d) and in the Annex to Directive 83/181/EEC should therefore be based on the said combined nomenclature;

Whereas adapting Directive 83/181/EEC to the combined nomenclature consequently involves a purely technical amendment which in no way alters the scope of the reliefs provided for in the said Directive,

HAS ADOPTED THIS DIRECTIVE:

Article 1

Directive 83/181/EEC is hereby amended as follows:

1. In Article 1 (2) (d) the reference to heading Nos 22.03 to 22.09 of the Common Customs Tariff is replaced by a reference to CN codes 2203 to 2208.
2. The Annex is replaced by the Annex to this Directive.

Article 2

Member States shall bring into force the measures necessary to comply with this Directive not later than 1 July 1989. They shall immediately inform the Commission thereof.

Article 3

This Directive is addressed to the Member States.

Done at Brussels, 7 March 1989.

For the Commission

Christiane SCRIVENER

Member of the Commission

(1) OJ No L 256, 7. 9. 1987, p. 1.
(2) OJ No L 4, 6. 1. 1989, p. 19.
(3) OJ No L 105, 23. 4. 1983, p. 38.
(4) OJ No L 151, 17. 6. 1988, p. 79.
(5) OJ No L 198, 20. 7. 1987, p. 1.