COUNCIL DIRECTIVE

of 21 December 1988

amending Directive 74/651/EEC on the tax reliefs to be allowed on the importation of goods in small consignments of a non-commercial character within the Community

(88/663/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 1 (4) of Directive 74/651/EEC (4), as last amended by Directive 85/349/EEC (5), provides that every two years and for the first time on 31 October 1987 at the latest, the Council, acting in accordance with the procedures laid down by the Treaty in the matter, is to adjust the amounts of the reliefs referred to in paragraphs 2 (d) and 2a of that Article in order to maintain real value;

Whereas, according to the survey conducted by the Commission, the weighted average increase in the price index for the Member States is 11,3% for the period from 1 October 1985 to 31 December 1988;

Whereas the resulting amounts should be rounded off;

Whereas, in the event of the adjustment of the Community relief resulting in a change of less than 5% in the relief expressed in national currency or in a reduction in that relief, the Member State concerned should be permitted to retain the amount, in national currency, obtaining before such change.

HAS ADOPTED THIS DIRECTIVE:

Article 1

Article 1 of Directive 74/651/EEC is hereby amended as follows:

(a) in paragraph 2 (d), '100 ECU' is replaced by 'ECU 110';

(b) in paragraph 2a, '77 ECU' is replaced by 'ECU 85';

(c) a new paragraph 5 is added after paragraph 4, reading as follows:

'5. Member States may maintain the existing amount of the relief if the conversion of the amounts of the reliefs, expressed in ecus, would result in a change of less than 5% in the relief expressed in national currency or in a reduction in that relief.'

Article 2

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

2. Member States shall inform the Commission of the provisions of national law which they adopt to implement this Directive.

Article 3

This Directive is addressed to the Member States.

Done at Brussels, 21 December 1988.

For the Council
The President
V. PAPANDREOU

(1) OJ No C 5, 9. 1. 1988, p. 5 and OJ No C 272, 21. 10. 1988, p. 5.
(2) OJ No C 235, 12. 9. 1988, p. 139.
(3) OJ No C 80, 28. 3. 1988, p. 13.
(4) OJ No L 354, 30. 12. 1974, p. 57.
(5) OJ No L 183, 16. 7. 1985, p. 27.