II

(Acts whose publication is not obligatory)

COUNCIL

COUNCIL DIRECTIVE

of 13 June 1988

amending 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

(88/331/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,

Having regard to the opinion of the European Parliament (1),

Having regard to the opinion of the Economic and Social Committee (2),

Whereas the arrangements for exemption from the value-added tax of certain imports, as laid down by Directive 83/181/EEC (3), as last amended by Directive 85/346/EEC (4), refer to the greatest possible degree of uniformity between the system for customs duties and that for value-added tax; whereas the Council, by Regulation (EEC) No 1315/88 (5), has adopted amendments to the system for customs duties; whereas it is appropriate to incorporate some of these amendments into Directive 83/181/EEC, to the extent that they meet the objectives of tax harmonization;

Whereas Directive 83/181/EEC determines not only the scope of Article 14 (1) (d) of Directive 77/388/EEC (6), as last amended by Directive 84/386/EEC (7), but is aimed also at establishing Community tax rules for VAT exemption on the final import of goods, which go beyond the scope of the said Article; whereas these rules should be amended or supplemented in such a way as to bring about a more uniform application thereof at Community level;

Whereas, in the interests of legal clarity, the wording of Article 11 (2) of Directive 83/181/EEC should be accurately rendered,

HAS ADOPTED THIS DIRECTIVE:

Article 1

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

1. Article 11 (2) is replaced by the following:

'2. Exemption shall also be granted in respect of presents customarily given on the occasion of a marriage which are received by a person fulfilling the conditions laid down in paragraph 1 from persons having their normal place of residence in a country situated outside the Community. the exemption shall apply to presents of a unit value of not more than 200 ECU. Member States may, however, grant exemption for more than 200 ECU provided that the value of each exempt present does not exceed 1 000 ECU.'

2. Article 22 is replaced by the following:

'Article 22

Goods of a total value not exceeding 10 ECU shall be exempt on admission. Member States may grant exemption for imported goods of a total value of more than 10 ECU but not exceeding 22 ECU.

(1) OJ No C 318, 30. 11. 1987, p. 21.
(2) OJ No C 180, 8. 7. 1987, p. 14.
(3) OJ No L 105, 23. 4. 1983, p. 38.
(4) OJ No L 183, 16. 7. 1985, p. 21.
(5) OJ No L 123, 17. 5. 1988, p. 2.
(6) OJ No L 145, 13. 6. 1977, p. 1.
(7) OJ No L 208, 3. 8. 1984, p. 58.