COUNCIL DIRECTIVE

of 16 March 1987

amending Directive 69/169/EEC as regards a derogation granted to the Kingdom of Denmark relating to the rules governing turnover tax and excise duty on imports in international travel

(87/198/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Articles 99 and 100 thereof,

Having regard to the proposal from the Commission,

Whereas, until 31 December 1987, the Kingdom of Denmark enjoys a derogation from Directive 69/169/EEC [1], as last amended by Directive 85/348/EEC [2], with regard to the import of certain products by travellers having their residence in Denmark after having stayed in another country for less than 48 hours; whereas, in addition, the Kingdom of Denmark applied a reduced quantitative limit for certain products until 31 December 1986;

Whereas any change of the above rules would at present cause serious economic difficulties for Denmark; whereas, therefore, the application thereof should be extended until 31 December 1988,

HAS ADOPTED THIS DIRECTIVE:

Article 1

Article 7c of Directive 69/169/EEC is hereby replaced by the following:

'*Article 7c*

By way of derogation from Article 4 (1) the Kingdom of Denmark shall be authorized:

(a) to apply to still wine, in travel between Member States, a limit of four litres;

(b) to apply until 31 December 1988 the following quantitative limits as regards exemption for imports of goods hereinafter mentioned, where such goods are imported by travellers resident in Denmark after a stay of less than 48 hours in another country:

— cigarettes	60
or	
— smoking tobacco where the tobacco particles have a width of less than 1,5 mm (fine cut)	100 grams
— distilled beverages and spirits of an alcoholic strength exceeding 22 % vol.	nil.'

Article 2

1. Member States shall bring into force the measures necessary to comply with this Directive not later than 1 January 1987.

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

Article 3

This Directive is addressed to the Member States.

Done at Brussels, 16 March 1987.

For the Council

The President

L. TINDEMANS

[1] OJ No L 133, 4. 6. 1969, p. 6.
[2] OJ No L 183, 16. 7. 1985, p. 24.