COUNCIL DIRECTIVE

of 20 December 1985

amending Directive 78/1035/EEC on the exemption from taxes of imports of small consignments of goods of a non-commercial character from third countries

(85/576/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 99,

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 no adjustment has been made to the tax relief provided for in Directive 78/1035/EEC (4) as amended by Directive 81/933/EEC (5), as regards the importation of small consignments of goods of a non-commercial character from third countries since the adoption of Directive 81/933/EEC, resulting in a fall in the real value of the relief owing to the rise in consumer prices; whereas that situation should be remedied;

Whereas tafia, saké and other similar beverages can be treated as beverages of an alcoholic strength of 22 % vol. or less for which there is currently a tax-free limit; whereas the list of beverages covered by this limit should therefore be extended;

Whereas it should be specifically mentioned that the limit on the quantity of alcoholic beverages which can be exempted applies *a fortiori* to pure alcohol,

HAS ADOPTED THIS DIRECTIVE:

Article 1

In the third indent of Article 1 (2) (a) of Directive 78/1035/EEC, '35 ECU' is hereby replaced by '45 ECU'.

Article 2

Article 2 (b) first and second indents of Directive 78/1035/EEC shall be replaced by the following:

'(b) alcohol and alcoholic beverages:

— distilled beverages and spirits of an alcoholic strength exceeding 22 % vol.; undenatured ethyl alcohol of 80 % vol. and over: one standard bottle (up to 1 litre), or

— distilled beverages and spirits, and aperitifs with a wine or alcohol base, tafia, saké or similar beverages of an alcoholic strength of 22 % vol. or less; sparkling wines, fortified wines: one standard bottle (up to 1 litre),'.

Article 3

1. Member States shall take the measures necessary to comply with this Directive as from 1 July 1986.

2. Member States shall inform the Commission of the measures they take for the application of this Directive.

Article 4

This Directive is addressed to the Member States.

Done at Brussels, 20 December 1985.

For the Council

The President

R. KRIEPS

(1) OJ No C 167, 6. 7. 1985, p. 5.
(2) OJ No C 345, 31. 12. 1985.
(3) OJ No C 303, 25. 11. 1985, p. 5.
(4) OJ No L 366, 28. 12. 1978, p. 34.
(5) OJ No L 338, 21. 11. 1981, p. 24.