COUNCIL DIRECTIVE

of 8 July 1985

amending Directive 69/169/EEC on the harmonization of provisions laid down by law, regulation or administrative action relating to exemption from turnover tax and excise duty on imports in international travel

(85/348/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 (1),

Having regard to the opinion of the European Parliament (2),

Having regard to the opinion of the Economic and Social Committee (3),

Whereas it is important to facilitate travel and tourism within the Community and, to this end, to relax the controls on persons at frontiers in order that citizens can appreciate more precisely the positive effects of the existence of the Community;

Whereas, with this in mind, there should be an increase in the exemption from turnover tax and excise duty, the level of which, as laid down by Directive 69/169/EEC (4), was last amended by Directive 84/231/EEC (5); whereas the exemption which may be applied to persons under the age of 15 should also be increased;

Whereas the quantitative limits laid down by Articles 4 (1) (d) and (e) of Directive 69/169/EEC in respect of coffee and tea are liable to give rise to additional formalities at frontiers; whereas any taxes levied can yield little tax revenue; whereas arrangements should therefore be made for raising these quantitative limits in travel between Member States;

Whereas the marketing of wines produced in the Community should be promoted; whereas an increase in the quantities of wines which can be imported duty-free is likely to contribute to this objective;

Whereas tafia, saké and other similar beverages can be treated as beverages with an alcoholic strength not exceeding 22 % vol 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;

Whereas every two years the amounts of the exemptions and the derogations authorized should be adjusted in order to maintain the genuine values thereof;

Whereas, should the adjustment of the Community exemption give rise to a decrease in the exemption in the national currency of a Member State, the Member State in question should be allowed to preserve the amount, in national currency, which existed prior to such adjustment;

Whereas the taxation system at present in force in Denmark, Greece and in Ireland does not yet authorize application, in its entirety, of the tax exemption granted to travellers coming from other Member States, bearing in mind the economic consequences which this might cause;

Whereas, therefore, these States must be authorized to derogate from Directive 69/169/EEC with regard to the unit value of goods imported tax-free; whereas, in addition, the Kingdom of Denmark should be authorized to apply a reduced quantitative limit for still wines;

Whereas Directive 84/231/EEC authorized the Kingdom of Denmark to derogate from Directive 69/169/EEC 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 the taxation system at present applied in Denmark does not permit of any limitations on the application of this rule on 31 December 1985 without the risk of economic consequences; whereas, therefore, the application thereof should be extended until 31 December 1987,

(1) OJ No C 114, 28. 4. 1983, p. 4 and OJ No C 81, 22. 3. 1984, p. 6.
(2) OJ No C 10, 16. 1. 1984, p. 44.
(3) OJ No C 57, 29. 2. 1984, p. 12.
(4) OJ No L 133, 4. 6. 1969, p. 6.
(5) OJ No L 117, 3. 5. 1984, p. 42.