II

(Acts whose publication is not obligatory)

COUNCIL

COUNCIL DIRECTIVE

of 30 April 1984

amending Directives 69/169/EEC and 83/2/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

(84/231/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, from this point of view, there should be an increase in the exemption from turnover tax and excise duty, the level of which as laid down by Council Directive 69/169/EEC (4), as last amended by Directive 82/443/EEC (5), remains lower than the real value of the original exemption as a result of the rise in the cost of living throughout the Community;

Whereas the Hellenic Republic should be granted a period of time in which to carry out a two-stage increase in the value of the exemption to which travellers coming from other Member States of the Community are entitled;

Whereas Directive 83/651/EEC (6) granted Ireland an extension of the derogation from Directive 69/169/EEC in respect of the unit value of goods imported free of tax;

Whereas the tax system at present in force in Ireland does not authorize full application of the tax exemption granted to travellers coming from other Member States of the Community because of economic consequences that might result from it;

Whereas, therefore, Ireland should be authorized to continue to apply these exceptional arrangements as long as the amount of the exemption remains at the level set by this Directive;

Whereas Directive 83/2/EEC (7) granted Denmark a derogation from Directive 69/169/EEC in respect of the importation of certain goods by travellers resident in Denmark;

Whereas the tax system at present applied in Denmark does not yet allow full application of the harmonized arrangements deriving from Directive 69/169/EEC without the risk of serious economic consequences; whereas, therefore, Denmark should be provisionally

(1) OJ No C 114, 28. 4. 1983, p. 4.
(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 206, 14. 7. 1982, p. 35.
(6) OJ No L 370, 31. 12. 1983, p. 62.
(7) OJ No L 20, 14. 1. 1983, p. 48.