COUNCIL DIRECTIVE

of 22 December 1983

prolonging the derogation accorded to Ireland relating to the rules governing turnover tax and excise duty applicable in international travel

(83/651/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 Council Directive 78/1032/EEC (1) granted Ireland a derogation from Directive 69/169/EEC (2), as last amended by Directive 82/443/EEC (3), in respect of the unit value of goods to be imported with tax exemption ;

Whereas the Irish Government has requested that the above derogation be prolonged ;

Whereas the tax system at present applied in Ireland does not yet allow full application of the tax exemption granted to travellers coming from other Member States without the risk of serious economic consequences ;

Whereas, therefore, Ireland should be authorized to continue to apply exceptional arrangements for a further limited period,

HAS ADOPTED THIS DIRECTIVE :

Article 1

The second indent of Article 5 (1) of Directive 78/1032/EEC is hereby replaced by the following :

'— Ireland may, until 30 June 1984, exclude from tax exemption goods whose unit value is in excess of 77 ECU'.

Article 2

Member States other than Ireland shall take the necessary steps to permit the remission of tax, in accordance with the procedures referred to in Article 6 of Directive 69/169/EEC, on goods imported into Ireland which are excluded from exemption.

Article 3

Ireland shall communicate to the Commission details of the measures which it adopts to implement this Directive.

Article 4

This Directive is addressed to the Member States.

Done at Brussels, 22 December 1983.

For the Council

The President

C. VAITSOS

(1) OJ No L 366, 12. 12. 1978, p. 28.
(2) OJ No L 133, 4. 6. 1969, p. 6.
(3) OJ No L 206, 14. 7. 1982, p. 35.