COUNCIL DIRECTIVE

of 30 December 1982

on a derogation accorded to Denmark relating to the rules governing turnover tax and excise duty applicable in international travel

(83/2/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, pursuant to Article 133 and to Part V 1 (a) of Annex VII to the 1972 Act of Accession, Denmark was granted a derogation regarding the application of certain provisions of Council Directive 69/169/EEC of 28 May 1969 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 (1), as last amended by Directive 82/443/EEC (2); whereas this derogation was last extended by Directive 77/800/EEC (3) adopted pursuant to Part V 1 (c) of Annex VII to the said Act of Accession;

Whereas the Danish Government has requested a further period to apply the harmonized rules stemming from Directive 69/169/EEC;

Whereas the tax system at present applied in Denmark does not yet allow the full application of such rules in Denmark without the risk of serious economic consequences;

Whereas, therefore, Denmark should be authorized to maintain provisionally the exceptional arrangements which it has enjoyed hitherto; whereas, however, in order to facilitate adaptation, provision should be made for the progressive adaptation of these arrangements to the harmonized Community rules,

HAS ADOPTED THIS DIRECTIVE:

Article 1

1. Notwithstanding Directive 69/169/EEC, Denmark is hereby authorized, in respect of exemption for imports of tobacco products, alcoholic beverages (distilled beverages and spirits of an alcoholic strength exceeding 22 % vol) beer to apply the following quantitative limits, where such goods are imported by travellers resident in Denmark, after a stay in another country:

— until 31 December 1985, when the stay is less than 48 hours, and

— from 1 January 1986 to 31 December 1987, when the stay is less than 24 hours:

	Until 31 December 1983	From 1 January to 31 December 1984	From 1 January to 31 December 1985	From 1 January to 31 December 1986	From 1 January to 31 December 1987
Cigarettes	60	60	140	200	240
or					
Cigarillos (cigars of a maximum weight of 3 grams)	40	50	60	—	—
or					
Cigars	30	40	50	—	—
or					
Smoking tobacco where the tobacco particles have a width of at least 1·5 mm	200 grams	250 grams	300 grams	—	—
or					
Other smoking tobacco (fine cut)	100 grams	100 grams	200 grams	250 grams	300 grams
Distilled beverages and spirits of an alcoholic strength exceeding 22 % vol	Nil	Nil	0·35 litre	0·35 litre	0·7 litre
Beer	2 litres	4 litres	6 litres	—	—

(1) OJ No L 133, 4. 6. 1969, p. 6.
(2) OJ No L 206, 14. 7. 1982, p. 35.
(3) OJ No L 336, 27. 12. 1977, p. 21.