# SECOND COUNCIL DIRECTIVE

## of 19 December 1978

## amending Directive 74/651/EEC on the tax reliefs to be allowed on the importation of goods in small consignments of a non-commercial character within the Community

(78/1034/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 Article 1 (2) (d) of Council Directive 74/651/EEC of 19 December 1974 on the tax reliefs to be allowed on the importation of goods in small consignments of a non-commercial character within the Community (4) allows tax relief for small consignments containing goods whose total value does not exceed 40 units of account;

Whereas the introduction of the European unit of account in the legal acts adopted by the institutions of the European Communities in the field of tax exemptions must not have the effect of reducing the equivalent value in national currencies of the amounts at present eligible for relief; whereas this objective can be attained by fixing at 60 European units of account the amount of the tax relief referred to in Article 1 (2) (d) of Directive 74/651/EEC,

HAS ADOPTED THIS DIRECTIVE:

*Article 1*

In Article 1 (2) (d) of Directive 74/651/EEC, '40 units of account' shall be replaced by '60 European units of account'.

*Article 2*

The following Article shall be inserted in Directive 74/651/EEC:

'*Article 1a*

1. For the purposes of this Directive, "European unit of account" (EUA) shall be as defined in the Financial Regulation of 21 December 1977 (1).

2. The EUA equivalent in national currency which shall apply for the implementation of this Directive shall be fixed once a year. The rates applicable shall be those obtaining on the first working day of October with effect from 1 January of the following year.

3. Member States may round off the amounts in national currency resulting from the conversion of the amount in EUA provided for in Article 1 (2) (d) provided such rounding-off does not exceed 2 EUA.

4. Member States may maintain the amount of the relief in force at the time of the annual adjustment provided for in paragraph 2 if, prior to the rounding off provided for in paragraph 3, conversion of the amount of the relief expressed in EUA would result in a change of less than 5 % in the relief expressed in national currency.

(1) OJ No L 356, 31. 12. 1977, p. 1.'

*Article 3*

1. Member States shall bring into force the measures necessary to comply with this Directive no later than 1 January 1979.

2. Member States shall inform the Commission of the provisions which they adopt to implement this Directive. The Commission shall inform the other Member States thereof.

*Article 4*

This Directive is addressed to the Member States.

Done at Brussels, 19 December 1978.

*For the Council*

*The President*

H.- D. GENSCHER

(1) OJ No C 213, 7. 9. 1978, p. 10.
(2) OJ No C 261, 6. 11. 1978, p. 46.
(3) Opinion delivered on 19 October 1978 (not yet published in the Official Journal).
(4) OJ No L 354, 30. 12. 1974, p. 57.