II

(Acts whose publication is not obligatory)

COUNCIL

COUNCIL DIRECTIVE

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

(74/651/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;

Having regard to the Opinion of the European Parliament [1];

Having regard to the Opinion of the Economic and Social Committee [2];

Whereas the tax impediments at present hindering the dispatch from one Member State to another of small consignments of goods intended for private persons constitute an obstacle to the creation of an economic market with characteristics similar to those of a domestic market; and whereas the elimination of such impediments is the corollory to freedom of movement and freedom of establishment for persons in the Community;

Whereas such impediments should be reduced as far as possible in respect of small consignments from one private person to another in order to assist personal and family contacts between private persons in different Member States,

HAS ADOPTED THIS DIRECTIVE:

Article 1

1. Goods dispatched from a Member State in small consignments of a non-commercial character by a private person, wherever may be his permanent or usual residence or his principal place of business, intended for another private person in another Member State shall be allowed relief from turnover taxes and excise duties payable on importation.

2. For the purpose of paragraph 1, small consignments of a non-commercial character mean consignments of goods which:

(a) have been acquired in the Community subject to the taxation normally imposed in the domestic market in one of the Member States and without relief from turnover taxes and/or excise duties;

(b) are not intended for commercial use and appear from their nature and quantity to be intended solely for the personal or family use of the recipient;

(c) are not sent against payment of any kind by the recipient; and

(d) do not have a total value exceeding 40 units of account for each consignment.

3. Notwithstanding the foregoing provisions of this Article, Member States shall have power to

[1] OJ No C 129, 11. 12. 1972, p. 58.
[2] OJ No C 142, 31. 12. 1972, p. 3.