No L 58/14 Official Journal of the European Communities 8.3.69

COUNCIL DIRECTIVE

of 4 March 1969

on the harmonisation of provisions laid down by law, regulation or administrative action for deferred payment of customs duties, charges having equivalent effect and agricultural levies

(69/76/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 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 Community is based upon a customs union;

Whereas the establishment of the customs union is governed in the main by Chapter I of Title I of Part Two of the Treaty; whereas that Chapter contains a series of specific provisions dealing, in particular, with the elimination of customs duties between Member States, the establishment and progressive introduction of a Common Customs Tariff and the autonomous alteration or suspension of the duties therein; whereas, while Article 27 provides that Member States shall, before the end of the first stage and in so far as may be necessary, take steps to approximate their provisions laid down by law, regulation or administrative action in respect of customs matters, that Article does not empower the institutions of the Community to issue binding provisions in that field; whereas however, a thorough examination undertaken jointly with Member States has shown the need in certain fields for decision, by binding acts of the Community, upon measures essential for the introduction of customs legislation which will ensure uniform application of the Common Customs Tariff;

Whereas in all Member States there are provisions laid down by law, regulation or administrative action for deferred payment of customs duties, charges having equivalent effect or agricultural levies due in respect of goods which are subject of a customs declaration entailing a liability to make payment thereof;

Whereas certain differences contained in those provisions could lead to deflection of trade and of customs receipts if persisting after the customs union has been fully achieved;

Whereas such provisions directly affect the establishment and operation of the common market;

Whereas provision should be made for payment of the amount due to the Customs to be deferred; whereas a convenient solution, applicable in all Member States, would be a standard time limit for payment of an average of thirty days;

Whereas it is expedient to provide that further payment facilities may be accorded only upon the same terms as are applied in like circumstances on the money or capital market in the State concerned;

HAS ADOPTED THIS DIRECTIVE:

Article 1

This Directive shall apply only to goods which are the subject of a customs declaration entailing a liability to pay customs duties, charges having equivalent effect or agricultural levies.

Article 2

The person liable to make payment shall at his request be granted, free of interest, subject to the

[1] OJ No C 55, 5.6.1968, p. 34.
[2] OJ No C 58, 13.6.1968, p. 7.