

## COUNCIL DIRECTIVE

of 21 December 1988

amending for the ninth time Directive 69/169/EEC 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 level

(88/664/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 99 thereof,

Having regard to the proposal from the Commission <sup>(1)</sup>,

Having regard to the opinion of the European Parliament <sup>(2)</sup>,

Having regard to the opinion of the Economic and Social Committee <sup>(3)</sup>,

Whereas Articles 2 (6) and 7b (4) of Council Directive 69/169/EEC <sup>(4)</sup>, as last amended by Directive 87/198/EEC <sup>(5)</sup>, provide that every two years, and for the first time on 31 October 1987 at the latest, the Council, acting in accordance with the procedures provided for by the Treaty on this point, is to adjust the amounts of the exemptions referred to in paragraphs 1 and 2 of those Articles in order to maintain their genuine value;

Whereas, according to the survey conducted by the Commission, the weighted average increase in the price index for the Member States is 11,3% for the period from 1 October 1985 to 31 December 1988;

Whereas the resulting amounts should be rounded off;

Whereas, in the event of the adjustment of the Community exemption resulting in a change of less than 5% in the exemption expressed in national currency or in a reduction in that exemption, the Member State concerned should be permitted to retain the amount, in national currency, obtaining before such change,

HAS ADOPTED THIS DIRECTIVE:

*Article 1*

Directive 69/169/EEC is hereby amended as follows:

1. in Article 2:

- (a) in paragraph 1, '350 ECU' is replaced by 'ECU 390';

- (b) in paragraph 2, '90 ECU' is replaced by 'ECU 100';

2. in Article 7, the following paragraph is added:

'5. Member States may maintain the existing amount of the exemption if the conversion of the amounts of the exemptions, expressed in ecus, adopted during the adjustment referred to in Articles 2 (6) and 7b (4) would result in a change of less than 5% in the exemption expressed in national currency or in a reduction in that exemption';

3. in Article 7b:

- (a) in paragraph 1 (a), '280 ECU' is replaced by 'ECU 310';

- (b) in paragraph 1 (b), '77 ECU' is replaced by 'ECU 85';

- (c) in paragraph 2, '77 ECU' is replaced by 'ECU 85'.

*Article 2*

1. Member States shall bring into force the measures necessary to comply with this Directive by 1 July 1989.

2. Member States shall inform the Commission of the provisions of national law which they adopt to implement this Directive.

*Article 3*

This Directive is addressed to the Member States.

Done at Brussels, 21 December 1988.

*For the Council*  
*The President*  
V. PAPANDREOU

<sup>(1)</sup> OJ No C 102, 16. 4. 1988, p. 4 and

OJ No C 272, 21. 10. 1988, p. 6.

<sup>(2)</sup> OJ No C 235, 12. 9. 1988, p. 138.

<sup>(3)</sup> OJ No C 95, 11. 4. 1988, p. 11.

<sup>(4)</sup> OJ No L 133, 4. 6. 1969, p. 6.

<sup>(5)</sup> OJ No L 78, 20. 3. 1987, p. 53.