

II

(Acts whose publication is not obligatory)

COUNCIL

COUNCIL DIRECTIVE

of 27 March 1991

amending Directive 69/169/EEC on tax-paid allowances in intra-Community travel and as regards a derogation granted to the Kingdom of Denmark and to Ireland relating to the rules governing travellers' allowances on imports

(91/191/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 ⁽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 8a of the Treaty defines the internal market as an area without internal frontiers in which the free movement of goods, persons, services and capital is ensured and states that this market should be progressively established over a period expiring on 31 December 1992;

Whereas the system of travellers' allowances applies to goods which move about tax paid and in this respect anticipates the mode of movement of goods which will apply in the internal market;

Whereas, taking into account the progressive nature of the creation of the internal market as stated in Article 8a of the Treaty, an increase is necessary, as a first step, for the value allowance both for this market and for achieving the aim 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 ⁽⁴⁾, as last amended by Directive 89/194/EEC ⁽⁵⁾, as set out in the second recital thereto; whereas establishing the market means that goods bought tax paid will be able to be taken across internal frontiers without any liability to pay further tax and that the existing allowances for travellers will cease to exist because they will have no meaning;

Whereas it is necessary in the same way to phase out all differences in the treatment of travellers entering various Member States;

Whereas it is necessary, for a limited period, to provide derogations for Ireland and the Kingdom of Denmark in view of the economic difficulties caused by the application of the general levels of allowances,

HAS ADOPTED THIS DIRECTIVE:

Article 1

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

1. In Article 2, as from 1 July 1991:

- in paragraph 1, 'ECU 390' is replaced by 'ECU 600',
- in paragraph 2, 'ECU 100' is replaced by 'ECU 150'.

⁽¹⁾ OJ No C 245, 26. 9. 1989, p. 5 and OJ No C 70, 20. 3. 1990, p. 6.

⁽²⁾ OJ No C 323, 27. 12. 1989, p. 119.

⁽³⁾ OJ No C 329, 30. 12. 1989, p. 59.

⁽⁴⁾ OJ No L 133, 4. 6. 1969, p. 6.

⁽⁵⁾ OJ No L 73, 17. 3. 1989, p. 47.

2. In Article 5, the following paragraph is inserted and paragraphs 5, 6 and 7 are renumbered 6, 7 and 8 :

'5. In the case of Ireland and the Kingdom of Denmark, in no case shall the restrictions in paragraph 1 be such that those to whom the restrictions apply are able to enjoy a more favourable treatment than that accorded by the limits set out in Articles 7c and 7d. The restrictions set out in paragraph 1 shall be calculated by reference to Articles 2 and 4 (1) column II of the table.'

3. In Article 7b, as from 1 July 1991 :

(a) In paragraph 1 :

— subparagraph (a) is replaced by the following :

'(a) the Kingdom of Denmark and the Hellenic Republic shall be authorized to exclude, from the exemption, goods the unit value of which exceeds ECU 340.'

— in subparagraph (b), 'ECU 85' is replaced by 'ECU 95'.

(b) In paragraph 2, 'ECU 85' is replaced by 'ECU 95'.

4. Article 7c shall be replaced by the following :

Article 7c

Notwithstanding Articles 2 (1) and 4 (1), the Kingdom of Denmark shall be authorized to apply the following quantitative limits until 31 December 1991 for the importation of the goods in question by travellers resident in Denmark after a stay of less than 36 hours outside Denmark :

Products	
— Cigarettes	100
— Distilled beverages and spirits of an alcoholic strength by volume more than 22 % vol.	nil
— Beer	12 litres'

5. The following Article 7d is added :

Article 7d

Notwithstanding Article 2 (1) and within the limit set out therein, Ireland shall be authorized to apply a quantitative limit of 25 litres of beer for all travellers to Ireland until 31 December 1991.

Notwithstanding Articles 2 (1) and 4 (1), Ireland shall be authorized to apply the following limits until 31 December 1991 for the importation of the goods in question by travellers from Ireland after a stay of less than 24 hours outside Ireland :

(a) for travellers from the Community, ECU 110,

(b)

Products	
— Cigarettes or	150
— Smoking tobacco	200 g
— Distilled beverages and spirits of an alcoholic strength by volume of more than 22 % ; or	3/4 litre
or	
— Distilled beverages and spirits, and aperitifs with a wine or alcohol base, sake or similar beverages of an alcoholic strength by volume of 22 % or less ; sparkling wines, fortified wines and	1,5 litres
— Still wines (*)	2,5 litres
— Beer	12 litres

(*) For travellers from third countries, the limit for still wines provided for in Article 4(1) shall apply.'

Article 2

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

— as regards Article 1, points 1, 2 and 3, with effect from 1 July 1991,

— as regards Article 1, points 4 and 5, on the day of notification ⁽¹⁾ of this Directive to the Member States.

2. When the Member States adopt these measures they shall contain a reference to this Directive or shall be accompanied by such reference on the occasion of their official publication. The methods of making such a reference shall be laid down by the Member States.

3. Member States shall inform the Commission of the main provisions of domestic law which they adopt in order to comply with this Directive.

Article 3

This Directive is addressed to the Member States.

Done at Brussels, 27 March 1991.

For the Council

The President

R. GOEBBELS

⁽¹⁾ This Directive was notified to the Member States on 8 April 1991.