

Council Regulation (EEC) No 918/83 of 28 March 1983 setting up a Community system of reliefs from customs duty (repealed)

COUNCIL REGULATION (EEC) No 918/83  
of 28 March 1983

setting up a Community system of reliefs from customs duty (repealed)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Articles 28, 43 and 235 thereof,

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Parliament<sup>(1)</sup>,

Having regard to the opinion of the Economic and Social Committee<sup>(2)</sup>,

Whereas, in the absence of a specific measure of derogation adopted in accordance with the provisions of the Treaty, Common Customs Tariff duties are applicable to all goods imported into the Community; whereas the same is true in the case of agricultural levies and all other import charges laid down under the common agricultural policy or the specific arrangements applicable to certain goods resulting from the processing of agricultural products;

Whereas, however, in certain well-defined circumstances, where by virtue of the special conditions under which goods are imported the usual need to protect the economy is absent, such taxation is not justified;

Whereas it is desirable that in such circumstances arrangements should be made, as they have been traditionally in most systems of customs rules, to allow goods to enjoy relief from the application of import duties to which they would normally be liable;

Whereas such relief arrangements may also be the result of multilateral international conventions to which all or some of the Member States are contracting parties; whereas, while the Community should apply such conventions, this presupposes the introduction of Community rules on reliefs from customs duties designed, in accordance with the requirements of the Customs Union, to eliminate differences in the aim, scope and conditions for application of the reliefs contained in these conventions, and to enable all those concerned to enjoy the same advantages throughout the Community;

Whereas certain reliefs currently applied in the Member States stem from specific conventions concluded with third countries or international organizations; whereas such conventions, given their purpose, concern only the signatory Member State; whereas it does not appear necessary to define, at Community level, conditions for granting such reliefs, but appears sufficient simply to authorize the Member State in question to grant these reliefs, where necessary, by means of an appropriate procedure instituted for this purpose;

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*Status: Point in time view as at 01/05/2004.*

*Changes to legislation: There are currently no known outstanding effects for the Council Regulation (EEC) No 918/83 (repealed), Introductory Text. (See end of Document for details)*

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Whereas the implementation of the common agricultural policy means that in certain circumstances export duties may be charged on some goods; whereas it is therefore also necessary to specify at Community level the cases in which relief from such duties may be granted;

Whereas the Council has already adopted a number of Regulations concerning reliefs from customs duties and it appears desirable, with a view to establishing a single comprehensive Community system of reliefs, to incorporate the provisions of these individual Regulations in this Regulation and to repeal, formally, the earlier Acts;

Whereas, in the interests of legal clarity, the provisions of Community Acts containing certain relief measures not affected by this Regulation should be listed;

Whereas this Regulation does not preclude the application by Member States of import or export prohibitions or restrictions which are justified on grounds of public morality, public policy or public security, protection of health and life of humans, animals or plants, protection of national treasures possessing artistic, historical or archaeological value or protection of industrial or commercial property;

Whereas, with regard to the reliefs granted within the amounts fixed in ECU, rules for the conversion of such amounts into national currencies have to be drawn up;

Whereas it is necessary to ensure uniform application of the provisions of this Regulation, and hence to establish a Community procedure for the timely adoption of implementing measures; whereas a Committee making it possible to organize close and effective cooperation between the Member States and the Commission in this field should therefore be set up to replace the Committee on Duty-Free Arrangements set up by Council Regulation (EEC) No 1798/75 of 10 July 1975 on the importation free of Common Customs Tariff duties of educational, scientific and cultural materials<sup>(3)</sup>,

HAS ADOPTED THIS REGULATION:

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- (1) OJ No C 4, 7. 1. 1980, p. 59.
- (2) OJ No C 72, 24. 3. 1980, p. 20.
- (3) OJ No L 184, 15. 7. 1975, p. 1.

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**Changes to legislation:**

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