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**COUNCIL REGULATION (EC) No 355/94**

**of 14 February 1994**

**amending Regulation (EEC) No 918/83 setting up a Community system of reliefs from customs duty**

(OJ L 46, 18.2.1994, p. 5)

Amended by:

	Official Journal		
	No	page	date
► <b><u>M1</u></b> Council Regulation (EC) No 3316/94 of 22 December 1994	L 350	12	31.12.1994



**COUNCIL REGULATION (EC) No 355/94**  
**of 14 February 1994**  
**amending Regulation (EEC) No 918/83 setting up a Community**  
**system of reliefs from customs duty**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 28 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 Article 45 of Regulation (EEC) No 918/83 <sup>(4)</sup>, provides that goods contained in the personal luggage of travellers coming from a third country shall be admitted free of import duties, provided such imports are of a non-commercial nature;

Whereas, in accordance with Article 47 of Regulation (EEC) No 918/83, the total value of goods admissible free of import duties may not exceed ECU 45 per traveller; whereas, in accordance with the second subparagraph of Article 47, Member States may reduce this amount to ECU 23 for travellers under 15 years of age;

Whereas account must be taken of measures in favour of travellers recommended by specialized international organizations, in particular the measures contained in Annex F (3) to the International Convention on the simplification and harmonization of customs procedures;

Whereas those objectives could be attained by increasing the reliefs;

Whereas it is necessary to provide, for a limited period, a derogation for Germany taking into account the economic difficulties likely to be caused by the amount of the reliefs, particularly as regards travellers entering the territory of that Member State by land frontiers linking Germany to third countries other than EFTA member countries or by coastal shipping routes from the said countries;

Whereas there are special links between continental Spain and Ceuta and Melilla,

HAS ADOPTED THIS REGULATION:

*Article 1*

Regulation (EEC) No 918/83 is hereby amended as follows:

1. Article 47 shall be replaced by the following:

*'Article 47*

The relief referred to in Article 45 shall be granted up to a total value of ECU 175 per traveller to goods other than those listed in Article 46.

However, Member States may reduce this amount to ECU 90 for travellers under 15 years of age.;

2. the following Article shall be inserted:

*'Article 47a*

1. By way of derogation from the first subparagraph of Article 47, Spain is hereby authorized to apply, until 31 December 2000, a

<sup>(1)</sup> OJ No C 254, 11. 10. 1986, p. 7.

<sup>(2)</sup> OJ No C 13, 18. 1. 1988, p. 173.

<sup>(3)</sup> OJ No C 105, 24. 4. 1987, p. 4.

<sup>(4)</sup> OJ No L 105, 23. 4. 1983, p. 1. Regulation as last amended by Regulation (EEC) No 3357/91 (OJ No L 318, 20. 11. 1991, p. 3).

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relief of ECU 600 for imports of the goods in question from Ceuta and Melilla entering customs territory as defined with regard to Spain in the fourth indent of Article 3 (1) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code<sup>(1)</sup>.

2. By way of derogation from the second subparagraph of Article 47, Spain shall have the option of reducing that relief to ECU 150 for travellers under 15 years of age.

<sup>(1)</sup> OJ No L 302, 19. 10. 1992, p. 1.'

*Article 2*

This Regulation shall enter into force on 1 April 1994.

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However, with regard to the Federal Republic of Germany and the Republic of Austria, this Regulation shall apply from 1 January 1998 for goods imported by travellers entering German or Austrian territory by a land frontier linking Germany or Austria to countries other than Member States and the EFTA members or, where applicable, by means of coastal navigation coming from the said countries.

However, those Member States shall apply an allowance of not less than ECU 75 to imports by the travellers referred to in the preceding paragraph from the entry into force of the 1994 Treaty of Accession.

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This Regulation shall be binding in its entirety and directly applicable in all Member States.