

**COUNCIL REGULATION (EC) No 1671/2000**

**of 20 July 2000**

**amending Regulation (EEC) No 918/83 as regards a temporary derogation for duty-free imports of beer into Finland**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 26 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:

(1) Article 26 of Council Directive 92/12/EEC of 25 February 1992 on the general arrangements for products subject to excise duty and on the holding, movement and monitoring of such product <sup>(3)</sup>, grants Finland the right to maintain a quantitative limit for beer acquisitions from other Member States of 15 litres, as laid down in the Act of Accession of Austria, Finland and Sweden, which is exempted from Finnish taxes.

(2) Finland should take measures to ensure that imports of beer from third countries are not allowed under more favourable conditions than such imports from other Member States.

(3) Whereas Article 45 of Council Regulation (EEC) No 918/83, of 28 March 1983 setting up a Community system of reliefs from customs duty <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 that such imports are of a non-commercial nature.

(4) In accordance with Article 47 of regulation (EEC) No 918/83, the total value of beer admissible free of import duties may not exceed EUR 175 per traveller. In accordance with Article 47(2) thereof, Member States may

reduce this amount to EUR 90 for travellers under 15 years of age.

(5) Finland has requested a derogation from these values and has asked to apply a quantitative limitation for duty-free beer imports from third countries.

(6) A limit of not less than 6 litres of beer seems appropriate, regard being had to the geographical situation of Finland and the economic difficulties of Finnish retailers located in the border regions and the considerable loss of revenue caused by the increased duty-free imports of beer from third countries.

(7) It is necessary to set a time limit for this derogation in order to ensure that the equal treatment of travellers throughout the Community is ensured after a transitional period.

(8) It is appropriate to maintain this derogation two years longer than the restriction for beer imported into Finland from other Member States, in order to allow the Finnish retail trade to adapt to the new situation,

HAS ADOPTED THIS REGULATION:

*Article 1*

The following Article shall be inserted in Regulation (EEC) No 918/83:

*'Article 47b*

By way of derogation from the values set out in Article 47, Finland shall be authorised until 31 December 2005 to apply a quantitative limit of not less than 6 litres for duty-free imports of beer.'

*Article 2*

This Regulation shall enter into force on 1 November 2000.

<sup>(1)</sup> Opinion delivered on 14 June 2000 (not yet published in the Official Journal)

<sup>(2)</sup> Opinion delivered on 24 May 2000 (not yet published in the Official Journal)

<sup>(3)</sup> OJ L 76, 23.3.1992, p.1. Directive as last amended by Directive 96/99/EC (OJ L 8, 11.1.1997, p.12).

<sup>(4)</sup> OJ L 105, 23.4.1983, p. 1. Regulation as last amended by Regulation (EC) No 355/94 (OJ L 46, 18.2.1994, p. 5).

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

Done at Brussels, 20 July 2000.

*For the Council*

*The President*

F. PARLY

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