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I

*(Acts whose publication is obligatory)***COMMISSION REGULATION (EEC) No 2028/85****of 23 July 1985****fixing the import levies on cereals and on wheat or rye flour, groats and meal**

THE COMMISSION OF THE EUROPEAN
COMMUNITIES,

Having regard to the Treaty establishing the European
Economic Community,

Having regard to Council Regulation (EEC) No
2727/75 of 29 October 1975 on the common organi-
zation of the market in cereals⁽¹⁾, as last amended by
Regulation (EEC) No 1018/84⁽²⁾, and in particular
Article 13 (5) thereof,

Having regard to Council Regulation No 129 on the
value of the unit of account and the exchange rates to
be applied for the purposes of the common agricul-
tural policy⁽³⁾, as last amended by Regulation (EEC)
No 2543/73⁽⁴⁾, and in particular Article 3 thereof,

Having regard to the opinion of the Monetary
Committee,

Whereas the import levies on cereals, wheat and rye
flour, and wheat groats and meal were fixed by Regula-
tion (EEC) No 3131/84⁽⁵⁾ and subsequent amending
Regulations ;

Whereas the 1985/86 marketing year for durum wheat
begins on 1 July 1985 ; whereas the Council has not,
to date, adopted the prices for this marketing year in
respect of this product ; whereas the Commission, in
compliance with the tasks entrusted to it by the
Treaty, is obliged to adopt the precautionary measures
essential to ensure continuity of operation of the
common agricultural policy as regards durum wheat ;

Whereas, in order to ensure continuity of operation of
the import arrangements for durum wheat and for

durum wheat groats and meal, a price equal to the
threshold price fixed for the 1984/85 marketing year
and applicable as from 1 July 1984 should be taken
into account in calculating the levies, namely 352,67
ECU per tonne for durum wheat, and 547,09 ECU per
tonne for durum wheat groats and meal ; whereas
these prices shall be adjusted as from 1 August 1985
by the same amounts as the monthly increments fixed
by Regulation (EEC) No 1020/84⁽⁶⁾ ;

Whereas, if the levy system is to operate normally,
levies should be calculated on the following basis :

- in the case of currencies which are maintained in
relation to each other at any given moment within
a band of 2,25 %, a rate of exchange based on
their central rate, multiplied by the coefficient
provided for in Article 2b (2) of Regulation (EEC)
No 974/71⁽⁷⁾, as last amended by Regulation (EEC)
No 855/84⁽⁸⁾,
- for other currencies, an exchange rate based on the
arithmetic mean of the spot market rates of each of
these currencies recorded for a given period in
relation to the Community currencies referred to
in the previous indent, and the aforesaid coeffi-
cient ;

Whereas these exchange rates being those recorded on
22 July 1985 ;

Whereas it follows from applying the detailed rules
contained in Regulation (EEC) No 3131/84 to today's
offer prices and quotations known to the Commission
that the levies at present in force should be altered to
the amounts set out in the Annex hereto,

⁽¹⁾ OJ No L 281, 1. 11. 1975, p. 1.

⁽²⁾ OJ No L 107, 19. 4. 1984, p. 1.

⁽³⁾ OJ No 106, 30. 10. 1962, p. 2553/62.

⁽⁴⁾ OJ No L 263, 19. 9. 1973, p. 1.

⁽⁵⁾ OJ No L 293, 10. 11. 1984, p. 1.

⁽⁶⁾ OJ No L 107, 19. 4. 1984, p. 6.

⁽⁷⁾ OJ No L 106, 12. 5. 1971, p. 1.

⁽⁸⁾ OJ No L 90, 1. 4. 1984, p. 1.

HAS ADOPTED THIS REGULATION :

Article 1

The import levies to be charged on products listed in Article 1 (a), (b) and (c) of Regulation (EEC) No 2727/75 shall be as set out in the Annex hereto.

Article 2

This Regulation shall enter into force on 24 July 1985.

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

Done at Brussels, 23 July 1985.

For the Commission

Frans ANDRIESEN

Vice-President

ANNEX

to the Commission Regulation of 23 July 1985 fixing the import levies on cereals and on wheat or rye flour, groats and meal

(ECU/tonne)		
CCT heading No	Description	Levies
10.01 B I	Common wheat, and meslin	131,40
10.01 B II	Durum wheat	142,13 ⁽¹⁾ ⁽²⁾
10.02	Rye	122,72 ⁽⁶⁾
10.03	Barley	111,89
10.04	Oats	93,27
10.05 B	Maize, other than hybrid maize for sowing	96,52 ⁽²⁾ ⁽³⁾
10.07 A	Buckwheat	0
10.07 B	Millet	78,52 ⁽⁴⁾
10.07 C	Grain sorghum	126,54 ⁽⁴⁾
10.07 D I	Triticale	(7)
10.07 D II	Canary seed; other cereals	0 ⁽⁵⁾
11.01 A	Wheat or meslin flour	199,78
11.01 B	Rye flour	187,63
11.02 A I a)	Durum wheat groats and meal	233,30
11.02 A I b)	Common wheat groats and meal	212,65

⁽¹⁾ Where durum wheat originating in Morocco is transported directly from that country to the Community, the levy is reduced by 0,60 ECU/tonne.

⁽²⁾ In accordance with Regulation (EEC) No 486/85 the levies are not applied to imports into the French overseas departments of products originating in the African, Caribbean and Pacific States or in the 'overseas countries and territories'.

⁽³⁾ Where maize originating in the ACP or OCT is imported into the Community the levy is reduced by 1,81 ECU/tonne.

⁽⁴⁾ Where millet and sorghum originating in the ACP or OCT is imported into the Community the levy is reduced by 50 %.

⁽⁵⁾ Where durum wheat and canary seed produced in Turkey are transported directly from that country to the Community, the levy is reduced by 0,60 ECU/tonne.

⁽⁶⁾ The import levy charged on rye produced in Turkey and transported directly from that country to the Community is laid down in Council Regulation (EEC) No 1180/77 and Commission Regulation (EEC) No 2622/71.

⁽⁷⁾ The levy applicable to rye shall be charged on imports of the product falling within subheading 10.07 D I (triticale).

COMMISSION REGULATION (EEC) No 2029/85

of 23 July 1985

fixing the premiums to be added to the import levies on cereals, flour and malt

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2727/75 of 29 October 1975 on the common organization of the market in cereals⁽¹⁾, as last amended by Regulation (EEC) No 1018/84⁽²⁾, and in particular Article 15 (6) thereof,

Having regard to Council Regulation No 129 on the value of the unit of account and the exchange rates to be applied for the purposes of the common agricultural policy⁽³⁾, as last amended by Regulation (EEC) No 2543/73⁽⁴⁾, and in particular Article 3 thereof,

Having regard to the opinion of the Monetary Committee,

Whereas the premiums to be added to the levies on cereals and malt were fixed by Regulation (EEC) No 2222/84⁽⁵⁾ and subsequent amending Regulations;

Whereas, if the levy system is to operate normally, levies should be calculated on the following basis:

- in the case of currencies which are maintained in relation to each other at any given moment within a band of 2,25 %, a rate of exchange based on their central rate, multiplied by the coefficient provided for in Article 2b (2) of Regulation (EEC)

No 974/71⁽⁶⁾, as last amended by Regulation (EEC) No 855/84⁽⁷⁾,

- for other currencies, an exchange rate based on the arithmetic mean of the spot market rates of each of these currencies recorded for a given period in relation to the Community currencies referred to in the previous indent, and the aforesaid coefficient;

Whereas these exchange rates being those recorded on 22 July 1985;

Whereas, on the basis of today's cif prices and cif forward delivery prices, the premiums at present in force, which are to be added to the levies, should be altered to the amounts set out in the Annex hereto,

HAS ADOPTED THIS REGULATION:

Article 1

The premiums referred to in Article 15 of Regulation (EEC) No 2727/75 to be added to the import levies fixed in advance in respect of cereals and malt shall be as set out in the Annex hereto.

Article 2

This Regulation shall enter into force on 24 July 1985.

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

Done at Brussels, 23 July 1985.

For the Commission

Frans ANDRIESEN

Vice-President

⁽¹⁾ OJ No L 281, 1. 11. 1975, p. 1.

⁽²⁾ OJ No L 107, 19. 4. 1984, p. 1.

⁽³⁾ OJ No 106, 30. 10. 1962, p. 2553/62.

⁽⁴⁾ OJ No L 263, 19. 9. 1973, p. 1.

⁽⁵⁾ OJ No L 205, 1. 8. 1984, p. 4.

⁽⁶⁾ OJ No L 106, 12. 5. 1971, p. 1.

⁽⁷⁾ OJ No L 90, 1. 4. 1984, p. 1.

ANNEX

to the Commission Regulation of 23 July 1985 fixing the premiums to be added to the import levies on cereals, flour and malt

A. Cereals and flour

CCT heading No	Description	(ECU/tonne)			
		Current 7	1st period 8	2nd period 9	3rd period 10
10.01 B I	Common wheat, and meslin	0	0	0	0
10.01 B II	Durum wheat	0	1,27	1,27	13,01
10.02	Rye	0	0	0	0
10.03	Barley	0	0	0	0
10.04	Oats	0	0	0	0
10.05 B	Maize, other than hybrid maize for sowing	0	4,57	4,57	10,84
10.07 A	Buckwheat	0	0	0	0
10.07 B	Millet	0	0	0	0
10.07 C	Grain sorghum	0	0	0	6,88
10.07 D	Other cereals	0	0	0	0
11.01 A	Wheat or meslin flour	0	0	0	0

B. Malt

CCT heading No	Description	(ECU/tonne)				
		Current 7	1st period 8	2nd period 9	3rd period 10	4th period 11
11.07 A I (a)	Unroasted malt, obtained from wheat, in the form of flour	0	0	0	0	0
11.07 A I (b)	Unroasted malt, obtained from wheat, other than in the form of flour	0	0	0	0	0
11.07 A II (a)	Unroasted malt, other than that obtained from wheat, in the form of flour	0	0	0	0	0
11.07 A II (b)	Unroasted malt, other than that obtained from wheat, other than in the form of flour	0	0	0	0	0
11.07 B	Roasted malt	0	0	0	0	0

COMMISSION REGULATION (EEC) No 2030/85

of 23 July 1985

authorizing the German intervention agency to sell forequarters of bovine animals for processing into preserves with a view to constituting security stocks

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 805/68 of 27 June 1968 on the common organization of the market in beef and veal ⁽¹⁾, as last amended by the Act of Accession of Greece, and in particular Article 7 (3) thereof,

Whereas for strategic reasons the Federal Republic of Germany has safety stocks of certain foodstuffs; whereas these include beef preserves;

Whereas, moreover, substantial purchases by the intervention agency are a feature of the current situation on the beef and veal market in the Federal Republic of Germany; whereas in these circumstances the immediate utilization of part of the meat thus bought in for processing into the abovementioned preserves provides a useful outlet for the meat in question; whereas, therefore, the sale of this meat should be authorized before it is placed in stock, at a price equal to the buying-in price, with a view to processing it into preserves in order to constitute security stocks for the Land of Berlin in the Federal Republic of Germany;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Beef and Veal,

HAS ADOPTED THIS REGULATION:

Article 1

From 1 August 1985 to the end of the 1985/86 marketing year, the German intervention agency shall

be authorized to sell up to 12 000 tonnes of fresh or refrigerated forequarters which it has purchased under Article 6 of Regulation (EEC) No 805/68.

Article 2

1. The products specified in Article 1 shall be sold only to the German public authorities and shall be processed into preserves with a view to constituting security stocks for the Land of Berlin.

2. The selling price of the products specified in Article 1 shall be equal to the buying-in price of the carcasses or half-carcasses, multiplied by 0,78.

3. For the purposes of this Regulation 'forequarters' shall mean the front part of the half-carcase comprising all the bones and the scrag, neck and shoulder and cut straight at the eighth rib.

Article 3

The Federal Republic of Germany shall notify the Commission of the measures taken to implement this Regulation.

Article 4

This Regulation shall enter into force on 1 August 1985.

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

Done at Brussels, 23 July 1985.

For the Commission

Frans ANDRIESEN

Vice-President

⁽¹⁾ OJ No L 148, 28. 6. 1968, p. 24.

COMMISSION REGULATION (EEC) No 2031/85

of 23 July 1985

amending Regulation (EEC) No 2827/84 as regards the period of validity of measures relating to the boning of beef bought in by intervention agencies

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 805/68 of 27 June 1968 on the common organization of the market in beef and veal ⁽¹⁾, as last amended by the Act of Accession of Greece, and in particular Article 6 (5) (d) thereof,

Whereas Commission Regulation (EEC) No 2827/84 ⁽²⁾ derogates from Regulation (EEC) No 2226/78 laying down detailed rules for the application of intervention measures in the beef and veal sector ⁽³⁾, as last amended by Regulation (EEC) No 1362/85 ⁽⁴⁾, as regards the boning of meat bought in by intervention agencies; whereas the period of application of that derogation should be extended;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Beef and Veal,

HAS ADOPTED THIS REGULATION:

Article 1

In Article 2 of Regulation (EEC) No 2827/84, '26 July 1985' is hereby replaced by '31 March 1986'.

Article 2

This Regulation shall enter into force on the day of its publication in the *Official Journal of the European Communities*.

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

Done at Brussels, 23 July 1985.

For the Commission

Frans ANDRIESEN

Vice-President

⁽¹⁾ OJ No L 148, 28. 6. 1968, p. 24.

⁽²⁾ OJ No L 266, 6. 10. 1984, p. 12.

⁽³⁾ OJ No L 261, 26. 9. 1978, p. 5.

⁽⁴⁾ OJ No L 139, 27. 5. 1985, p. 2.

COMMISSION REGULATION (EEC) No 2032/85

of 23 July 1985

amending Regulation (EEC) No 2393/84 on the grant of aid for the use in wine making of concentrated grape must and rectified concentrated grape must in respect of the 1984/85 wine-growing year

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 337/79 of 5 February 1979 on the common organization of the market in wine ⁽¹⁾, as last amended by Regulation (EEC) No 798/85 ⁽²⁾, and in particular Articles 14 (4) and 65 thereof,

Whereas Article 4 of Commission Regulation (EEC) No 2393/84 ⁽³⁾ lays down that the aid shall be paid to the producer not later than 31 August 1985 except in cases of *force majeure* or where administrative enquiries have been commenced concerning entitlement to the aid;

Whereas it has become apparent that, owing to administrative difficulties associated with the apparent restructuring of certain intervention agencies, certain Member States will not be in a position to abide by this date; whereas it seems desirable to extend this date until 30 September 1985; whereas, as a result of this extension, the date by which the communications within the meaning of Article 6 of this Regulation

should be sent to the Commission by the Member States should also be extended;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Wine,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EEC) No 2393/84 is hereby amended as follows:

1. In Article 4 '31 August 1985' is replaced by '30 September 1985';
2. In Article 6 '31 October 1985' is replaced by '30 November 1985'.

Article 2

This Regulation shall enter into force on the third day following its publication in the *Official Journal of the European Communities*.

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

Done at Brussels, 23 July 1985.

For the Commission

Frans ANDRIESEN

Vice-President

⁽¹⁾ OJ No L 54, 5. 3. 1979, p. 1.

⁽²⁾ OJ No L 89, 29. 3. 1985, p. 1.

⁽³⁾ OJ No L 224, 21. 8. 1984, p. 6.

COMMISSION REGULATION (EEC) No 2033/85

of 23 July 1985

adapting the guaranteed total quantities of milk and milk products referred to in Article 5c of Regulation (EEC) No 804/68 and in Article 6 of Regulation (EEC) No 857/84

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 804/68 of 27 June 1968 on the common organization of the market in milk and milk products⁽¹⁾, as last amended by Regulation (EEC) No 1298/85⁽²⁾, and in particular Article 5c (7) thereof,

Having regard to Council Regulation (EEC) No 857/84 of 31 March 1984 adopting general rules for the application of the levy referred to in Article 5c of Regulation (EEC) No 804/68 in the milk and milk products sector⁽³⁾, as last amended by Regulation (EEC) No 1305/85⁽⁴⁾, and in particular the second subparagraph of Article 6 (2) thereof,

Whereas, as provided for in Council Regulations (EEC) No 804/68 and (EEC) No 857/84, the guaranteed total quantities of milk and milk products fixed in respect of deliveries to purchasers and of direct sales to consumption may be adapted under certain conditions;

Whereas it has been duly established in respect of Italy that the figures corresponding, on the one hand, to the guaranteed total quantity of deliveries and, on

the other hand, to that for direct sales to consumption as of 2 April 1984 should be adapted in the light of statistical data provided by the Italian Government;

Whereas the Management Committee for Milk and Milk Products has not delivered an opinion within the time limit set by its chairman,

HAS ADOPTED THIS REGULATION:

Article 1

For the period 2 April 1984 to 31 March 1985:

- in the third subparagraph of Article 5c (3) of Regulation (EEC) No 804/68, '8 323', representing the guaranteed total quantity, in thousand tonnes, for deliveries to purchasers in Italy, is raised to '8 798',
- in the Annex to Regulation (EEC) No 857/84, '1 591', representing the total guaranteed quantity, in thousand tonnes, for direct sales to consumption in Italy, is raised to '1 116'.

Article 2

This Regulation shall enter into force on the day following its publication in the *Official Journal of the European Communities*.

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

Done at Brussels, 23 July 1985.

For the Commission

Frans ANDRIESEN

Vice-President

⁽¹⁾ OJ No L 148, 28. 6. 1968, p. 13.

⁽²⁾ OJ No L 137, 27. 5. 1985, p. 5.

⁽³⁾ OJ No L 90, 1. 4. 1984, p. 13.

⁽⁴⁾ OJ No L 137, 27. 5. 1985, p. 12.

COMMISSION REGULATION (EEC) No 2034/85

of 23 July 1985

re-establishing the levying of customs duties applicable to third countries on
certain products originating in Yugoslavia

THE COMMISSION OF THE EUROPEAN
COMMUNITIES,

Having regard to the Treaty establishing the European
Economic Community,

Having regard to the Cooperation Agreement between
the European Economic Community and the Socialist
Federal Republic of Yugoslavia ⁽¹⁾, and in particular
Protocol 1 thereto,

Having regard to Article 1 of Council Regulation
(EEC) No 3219/84 of 6 November 1984 establishing
ceilings and Community supervision for imports of
certain products originating in Yugoslavia ⁽²⁾,

Whereas Article 1 of the abovementioned Protocol
provides that the products listed below, imported
under reduced duty rates according to Article 15 of the
Cooperation Agreement are subject to the annual
ceiling indicated below, above which the customs
duties applicable to third countries may be
re-established :

(tonnes)

CCT heading No	Description	Ceiling
76.03	Wrought plates, sheets and strip, of aluminium	2 675

Whereas imports into the Community of those
products, originating in Yugoslavia, have reached that
ceiling ; whereas the situation on the Community
market requires that customs duties applicable to third
countries on the products in question be
re-established,

HAS ADOPTED THIS REGULATION :

Article 1

From 27 July to 31 December 1985, the levying of
customs duties applicable to third countries shall be
re-established on imports into the Community of the
following products :

CCT heading No	Description	Origin
76.03	Wrought plates, sheets and strip, of aluminium	Yugoslavia

Article 2

This Regulation shall enter into force on the third day
following its publication in the *Official Journal of the
European Communities*.

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

Done at Brussels, 23 July 1985.

For the Commission

COCKFIELD

Vice-President

⁽¹⁾ OJ No L 41, 14. 2. 1983, p. 2.

⁽²⁾ OJ No L 306, 23. 11. 1984, p. 53.

COMMISSION REGULATION (EEC) No 2035/85

of 23 July 1985

re-establishing the levying of customs duties on methanol (methyl alcohol) falling within subheading 29.04 A I, originating in Romania, to which the preferential tariff arrangements set out in Council Regulation (EEC) No 3562/84 apply

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 3562/84 of 18 December 1984 applying generalized tariff preferences for 1985 in respect of certain industrial products originating in developing countries⁽¹⁾, and in particular Article 13 thereof,

Whereas, pursuant to Articles 1 and 10 of that Regulation, suspension of customs duties shall be accorded to each of the countries or territories listed in Annex III other than those listed in column 4 of Annex I, within the framework of the preferential tariff ceiling fixed in column 9 of Annex I; whereas, as provided for in Article 11 of that Regulation, as soon as the individual ceilings in question are reached at Community level, the levying of customs duties on imports of the products in question originating in each of the countries and territories concerned may at any time be re-established;

Whereas, in the case of methanol (methyl alcohol), falling within subheading 29.04 A I, the individual ceiling was fixed at 320 400 ECU; whereas, on 19 June 1985, imports of these products into the Community originating in Romania reached the ceiling in question after being charged thereagainst;

Whereas, it is appropriate to re-establish the levying of customs duties in respect of the products in question against Romania,

HAS ADOPTED THIS REGULATION:

Article 1

As from 27 July 1985, the levying of customs duties, suspended pursuant to Council Regulation (EEC) No 3562/84 shall be re-established on imports into the Community of the following products originating in Romania:

CCT heading No	Description
29.04 A I (NIMEXE code 29.04-11)	Methanol (methyl alcohol)

Article 2

This Regulation shall enter into force on the third day following its publication in the *Official Journal of the European Communities*.

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

Done at Brussels, 23 July 1985.

For the Commission

COCKFIELD

Vice-President

⁽¹⁾ OJ No L 338, 27. 12. 1984, p. 1.

COMMISSION REGULATION (EEC) No 2036/85

of 23 July 1985

introducing a countervailing charge on pears originating in Spain

THE COMMISSION OF THE EUROPEAN
COMMUNITIES,

Having regard to the Treaty establishing the European
Economic Community,

Having regard to Council Regulation (EEC) No
1035/72 of 18 May 1972 on the common organization
of the market in fruit and vegetables⁽¹⁾, as last
amended by Regulation (EEC) No 1332/84⁽²⁾, and in
particular the second subparagraph of Article 27 (2)
thereof,

Whereas Article 25 (1) of Regulation (EEC) No
1035/72 provides that, if the entry price of a product
imported from a third country remains at least 0,6
ECU below the reference price for two consecutive
market days, a countervailing charge must be intro-
duced in respect of the exporting country concerned,
save in exceptional circumstances; whereas this charge
is equal to the difference between the reference price
and the arithmetic mean of the last two entry prices
available for that exporting country;

Whereas Commission Regulation (EEC) No 1848/85
of 2 July 1985 fixing for the 1985/86 marketing year
the reference prices for pears⁽³⁾ fixed the reference
price for products of class I for the month of July
1985 at 44,86 ECU per 100 kilograms net;

Whereas the entry price for a given exporting country
is equal to the lowest representative prices recorded for
at least 30 % of the quantities from the exporting
country concerned which are marketed on all repre-
sentative markets for which prices are available less the
duties and the charges indicated in Article 24 (3) of
Regulation (EEC) No 1035/72; whereas the meaning
of representative price is defined in Article 24 (2) of
Regulation (EEC) No 1035/72;

Whereas, in accordance with Article 3 (1) of Regula-
tion (EEC) No 2118/74⁽⁴⁾, as last amended by Regula-

tion (EEC) No 3110/83⁽⁵⁾, the prices to be taken into
consideration must be recorded on the representative
markets or, in certain circumstances, on other
markets;

Whereas, for pears originating in Spain, the entry price
calculated in this way has remained at least 0,6 ECU
below the reference price for two consecutive market
days; whereas a countervailing charge should therefore
be introduced for these pears;

Whereas, if the system is to operate normally, the
entry price should be calculated on the following
basis:

- in the case of currencies which are maintained in
relation to each other at any given moment within
a band of 2,25 %, a rate of exchange based on
their central rate, multiplied by the coefficient
provided for in Article 2b (2) of Regulation (EEC)
No 974/71⁽⁶⁾, as last amended by Regulation (EEC)
No 855/84⁽⁷⁾,
- for other currencies, an exchange rate based on the
arithmetic mean of the spot market rates of each of
these currencies recorded over a given period in
relation to the Community currencies referred to
in the previous indent, and the aforesaid coeffi-
cient,

HAS ADOPTED THIS REGULATION:

Article 1

A countervailing charge of 2,78 ECU per 100 kilo-
grams net is applied to pears (subheading 08.06 B II of
the Common Customs Tariff) originating in Spain.

Article 2

This Regulation shall enter into force on 25 July 1985.

⁽¹⁾ OJ No L 118, 20. 5. 1972, p. 1.

⁽²⁾ OJ No L 130, 16. 5. 1984, p. 1.

⁽³⁾ OJ No L 174, 4. 7. 1985, p. 16.

⁽⁴⁾ OJ No L 220, 10. 8. 1974, p. 20.

⁽⁵⁾ OJ No L 303, 5. 11. 1983, p. 5.

⁽⁶⁾ OJ No L 106, 12. 5. 1971, p. 1.

⁽⁷⁾ OJ No L 90, 1. 4. 1984, p. 1.

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

Done at Brussels, 23 July 1985.

For the Commission

Frans ANDRIESSEN

Vice-President

COMMISSION REGULATION (EEC) No 2037/85

of 23 July 1985

fixing the import levies on white sugar and raw sugar

THE COMMISSION OF THE EUROPEAN
COMMUNITIES,

Having regard to the Treaty establishing the European
Economic Community,

Having regard to Council Regulation (EEC) No
1785/81 of 30 June 1981 on the common
organization of the markets in the sugar sector ⁽¹⁾, as
last amended by Regulation (EEC) No 1482/85 ⁽²⁾, and
in particular Article 16 (8) thereof,

Whereas the import levies on white sugar and raw
sugar were fixed by Regulation (EEC) No 1809/85 ⁽³⁾,
as last amended by Regulation (EEC) No 2026/85 ⁽⁴⁾;

Whereas it follows from applying the detailed rules
contained in Regulation (EEC) No 1809/85 to the
information known to the Commission that the levies

at present in force should be altered to the amounts
set out in the Annex hereto,

HAS ADOPTED THIS REGULATION :

Article 1

The import levies referred to in Article 16 (1) of Regu-
lation (EEC) No 1785/81 shall be, in respect of white
sugar and standard quality raw sugar, as set out in the
Annex hereto.

Article 2

This Regulation shall enter into force on 24 July 1985.

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

Done at Brussels, 23 July 1985.

For the Commission

Frans ANDRIESSEN

Vice-President

- ⁽¹⁾ OJ No L 177, 1. 7. 1981, p. 4.
⁽²⁾ OJ No L 151, 10. 6. 1985, p. 1.
⁽³⁾ OJ No L 169, 29. 6. 1985, p. 77.
⁽⁴⁾ OJ No L 191, 23. 7. 1985, p. 42.

ANNEX

to the Commission Regulation of 23 July 1985 fixing the import levies on white sugar and
raw sugar

(ECU/100 kg)		
CCT heading No	Description	Levy
17.01	Beet sugar and cane sugar, in solid form :	
	A. White sugar : flavoured or coloured sugar	48,49
	B. Raw sugar	44,49 ⁽¹⁾

⁽¹⁾ Applicable to raw sugar with a yield of 92 % ; if the yield is other than 92 %, the levy applicable
is calculated in accordance with the provisions of Article 2 of Regulation (EEC) No 837/68.

COMMISSION REGULATION (EEC) No 2038/85

of 23 July 1985

altering the import levies on products processed from cereals and rice

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2727/75 of 29 October 1975 on the common organization of the market in cereals⁽¹⁾, as last amended by Regulation (EEC) No 1018/84⁽²⁾, and in particular Article 14 (4) thereof,

Having regard to Council Regulation (EEC) No 1418/76 of 21 June 1976 on the common organization of the market in rice⁽³⁾, as last amended by Regulation (EEC) No 1025/84⁽⁴⁾, and in particular Article 12 (4) thereof,

Having regard to Council Regulation No 129 on the value of the unit of account and the exchange rates to be applied for the purposes of the common agricultural policy⁽⁵⁾, as last amended by Regulation (EEC) No 2543/73⁽⁶⁾, and in particular Article 3 thereof,

Having regard to the advice of the Monetary Committee,

Whereas the import levies on products processed from cereals and rice were fixed by Regulation (EEC) No 1734/85⁽⁷⁾, as last amended by Regulation (EEC) No 2027/85⁽⁸⁾;

Whereas Council Regulation (EEC) No 1027/84 of 31 March 1984⁽⁹⁾ amended Regulation (EEC) No 2744/75⁽¹⁰⁾ as regards products falling within sub-heading 23.02 A of the Common Customs Tariff;

Whereas, if the levy system is to operate normally, levies should be calculated on the following basis:

- in the case of currencies which are maintained in relation to each other at any given moment within a band of 2,25 %, a rate of exchange based on their central rate, multiplied by the coefficient provided for in Article 2b (2) of Regulation (EEC) No 974/71⁽¹¹⁾ as last amended by Regulation (EEC) No 855/84⁽¹²⁾,
- for other currencies, an exchange rate based on the arithmetic mean of the spot market rates of each of these currencies recorded over a given period in relation to the Community currencies referred to in the previous indent, and the aforesaid coefficient;

Whereas these exchange rates being those recorded on 22 July 1985;

Whereas the levy on the basic product as last fixed differs from the average levy by more than 3,02 ECU per tonne of basic product; whereas, pursuant to Article 1 of Regulation (EEC) No 1579/74⁽¹³⁾ the levies at present in force must therefore be altered to the amounts set out in the Annex hereto,

HAS ADOPTED THIS REGULATION:

Article 1

The import levies to be charged on products processed from cereals and rice covered by Regulation (EEC) No 2744/75, as last amended by Regulation (EEC) No 1027/84, as fixed in the Annex to amended Regulation (EEC) No 1734/85 are hereby altered to the amounts set out in the Annex hereto.

Article 2

This Regulation shall enter into force on 24 July 1985.

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

Done at Brussels, 23 July 1985.

For the Commission

Frans ANDRIESEN

Vice-President

(¹) OJ No L 281, 1. 11. 1975, p. 1.
 (²) OJ No L 107, 19. 4. 1984, p. 1.
 (³) OJ No L 166, 25. 6. 1976, p. 1.
 (⁴) OJ No L 107, 19. 4. 1984, p. 13.
 (⁵) OJ No 106, 30. 10. 1962, p. 2553/62.
 (⁶) OJ No L 263, 19. 9. 1973, p. 1.
 (⁷) OJ No L 166, 26. 6. 1985, p. 19.
 (⁸) OJ No L 191, 23. 7. 1985, p. 43.
 (⁹) OJ No L 107, 19. 4. 1984, p. 15.
 (¹⁰) OJ No L 281, 1. 11. 1975, p. 65.

(¹¹) OJ No L 106, 12. 5. 1971, p. 1.

(¹²) OJ No L 90, 1. 4. 1984, p. 1.

(¹³) OJ No L 168, 25. 6. 1974, p. 7.

ANNEX

to the Commission Regulation of 23 July 1985 altering the import levies on products processed from cereals and rice

(ECU/tonne)

CCT heading No	Import levies	
	Third countries (other than ACP or OCT)	ACP or OCT
11.01 E I ⁽²⁾	180,26	174,22
11.01 E II ⁽²⁾	101,75	98,73
11.02 A V a) 1 ⁽²⁾	145,32	139,28
11.02 A V a) 2 ⁽²⁾	180,26	174,22
11.02 A V b) ⁽²⁾	101,75	98,73
11.02 B II c) ⁽²⁾	157,88	154,86
11.02 C V ⁽²⁾	157,88	154,86
11.02 D V ⁽²⁾	101,75	98,73
11.02 E II c) ⁽²⁾	180,26	174,22
11.02 F V ⁽²⁾	180,26	174,22
11.02 G II	78,63	72,59
11.04 C II a)	145,13	120,95 ⁽⁵⁾
11.04 C II b)	176,38	152,20 ⁽⁵⁾
11.08 A I	145,13	124,58
11.08 A IV	145,13	124,58
11.08 A V	145,13	62,29 ⁽⁵⁾
17.02 B II a) ⁽³⁾	259,22	162,50
17.02 B II b) ⁽³⁾	191,07	124,58
17.02 F II a)	266,96	170,24
17.02 F II b)	184,88	118,39
21.07 F II	191,07	124,58
23.03 A I	336,10	154,76

⁽²⁾ For the purpose of distinguishing between products falling within heading Nos 11.01 and 11.02 and those falling within subheading 23.02 A, products falling within heading Nos 11.01 and 11.02 shall be those meeting the following specifications:

- a starch content (determined by the modified Ewers polarimetric method), referred to dry matter, exceeding 45 % by weight,
- an ash content, by weight, referred to dry matter (after deduction of any added minerals), not exceeding 1,6 % for rice, 2,5 % for wheat, 3 % for barley, 4 % for buckwheat, 5 % for oats and 2 % for other cereals.

Germ of cereals, whole, rolled, flaked or ground, falls in all cases within heading No 11.02.

⁽³⁾ Pursuant to Regulation (EEC) No 2730/75 the product falling within subheading 17.02 B I is subject to the same levy as products falling within subheading 17.02 B II.

⁽⁵⁾ In accordance with Regulation (EEC) No 435/80 the levy shall not be charged on the following products originating in the African, Caribbean and Pacific States and in the overseas countries and territories:

- arrowroot falling within subheading 07.06 A,
- flours and meal of arrowroot falling within subheading 11.04 C,
- arrowroot starch falling within subheading 11.08 A V.

Information from the Commission

The Commission draws the attention of interested parties to the fact that the monetary compensatory amounts will be calculated, for movements effected from 24 July 1985 onwards, using the following monetary gaps determined in accordance with the provisions of Article 2b of Regulation (EEC) No 974/71 :

<i>Belgium/Luxembourg</i> : all products	0
<i>Denmark</i> : all products	0
<i>Germany</i> :	
— milk	+ 2,9
— cereals	+ 2,4
— other products	+ 1,8
<i>Greece</i> :	
— cereals, eggs and poultrymeat, pigmeat	— 15,8
— wine	— 12,3
— other products	— 2,3
<i>France</i> :	
— cereals, eggs and poultrymeat	— 2
— other products	0
<i>Ireland</i> : all products	0
<i>Italy</i> :	
— cereals, eggs and poultrymeat, pigmeat	— 7,3
— wine	— 3,8
— other products	— 3,7
<i>Netherlands</i> :	
— milk	+ 2,9
— cereals	+ 2,4
— other products	+ 1,8
<i>United Kingdom</i> : all products	+ 5,5

II

(Acts whose publication is not obligatory)

COUNCIL

TWENTIETH COUNCIL DIRECTIVE

of 16 July 1985

**on the harmonization of the laws of the Member States relating to turnover taxes
— Common system of value added tax: derogations in connection with the
special aids granted to certain farmers to compensate for the dismantlement of
monetary compensatory amounts applying to certain agricultural products**

(85/361/EEC)

THE COUNCIL OF THE EUROPEAN
COMMUNITIES,

Having regard to the Treaty establishing the European
Economic Community, and in particular Articles 99
and 100 thereof,

Having regard to the proposal from the Commis-
sion ⁽¹⁾,

Having regard to the opinion of the European
Parliament ⁽²⁾,

Having regard to the opinion of the Economic and
Social Committee ⁽³⁾,

Whereas Council Regulation (EEC) No 855/84 of 31
March 1984 on the calculation and dismantlement of
the monetary compensatory amounts applying to
certain agricultural products ⁽⁴⁾ provided for an adapta-
tion of the representative rates which, in the case of
the Federal Republic of Germany, must, on 1 January
1985, entail lower prices when expressed in national
currency and consequently lower farm incomes;
whereas, by way of compensation, the possibility of
granting special national aids to which the Commu-
nity would contribute on a temporary and degressive
basis was provided for in that Regulation;

Whereas Article 3 of the said Regulation thus auth-
orized Germany to grant a special aid, using value
added tax as an instrument, of an amount not
exceeding 3 % of the price excluding VAT paid by the
purchaser of the agricultural product;

Whereas Council Decision 84/361/EEC of 30 June
1984 concerning an aid granted to farmers in the
Federal Republic of Germany ⁽⁵⁾, authorized Germany
to exceed this limit and to apply a percentage of 5 %
for the period between 1 July 1984 and 31 December
1988; whereas, as a result, it is necessary that this
Directive shall apply from 1 July 1984;

Whereas, however, the compensation thus granted
should not exceed the effects of the dismantlement of
monetary compensatory amounts;

Whereas the temporary and degressive nature of the
consequences of the dismantlement of monetary
compensatory amounts requires that the period for
which the special aid of 3 % is to be granted should
be limited to 31 December 1991;

Whereas it is necessary that Germany takes steps to
ensure that the own resources relating to the trans-
actions covered by this Directive are not affected by
the application of this Directive;

⁽¹⁾ OJ No C 214, 14. 8. 1984, p. 8 and OJ No C 131,
30. 5. 1985, p. 12.

⁽²⁾ OJ No C 122, 20. 5. 1985, p. 152.

⁽³⁾ OJ No C 307, 19. 11. 1984, p. 33.

⁽⁴⁾ OJ No L 90, 1. 4. 1984, p. 1.

⁽⁵⁾ OJ No L 185, 12. 7. 1984, p. 41.

Whereas, having regard to the purpose for which Germany has been authorized to grant the special aid, it is necessary for the measures taken in pursuance of that authorization and by virtue of this Directive to be reviewed and evaluated by the Commission; whereas this may conveniently be effected by means of an annual report to be presented to the European Parliament and the Council;

Whereas, in the framework of this Directive, the Commission is to fix, on the basis of the information provided by Germany and after consultation of the Advisory Committee on VAT Own Resources, the definitive amount of VAT own resources due by Germany relating to transactions covered by this Directive,

HAS ADOPTED THIS DIRECTIVE:

Article 1

By way of derogation from Directive 77/388/EEC, Germany is hereby authorized to use value added tax in order to grant the special aid permitted in Regulation (EEC) No 855/84 and Decision 84/361/EEC.

Article 2

1. Value added tax may be used as an instrument to grant the aid only within the limit of 3 % authorized in Article 3 of Regulation (EEC) No 855/84.
2. However, in accordance with Decision 84/361/EEC, the percentage referred to in paragraph 1 may be increased up to 5 % until 31 December 1988.

Article 3

Germany shall take the necessary steps to ensure that the own resources relating to the transactions covered by this Directive are not affected by the application of Articles 1 and 2.

Article 4

The Commission shall draw up a report each year on the operation of the aid mechanism during the

previous year, which shall be submitted to the European Parliament and the Council by 1 March of the following year at the latest; the report should contain details of the measures taken by Germany and their implementation, having particular regard to the objectives pursued in setting up the aid mechanism, fiscal neutrality and the effects of the measures on the Community's own resources.

Article 5

On the basis of the information to be provided by Germany, and after consultation of the Advisory Committee on VAT Own Resources, the Commission shall decide the definitive amount of VAT own resources due by Germany relating to the transactions covered by this Directive. For this purpose, a special deadline appropriate to this procedure shall be adopted by appropriate amendments of the general rules concerning own resources.

Article 6

Germany shall communicate to the Commission details of the measures which it adopts for the application of this Directive.

Article 7

This Directive shall be applicable with effect from 1 July 1984 until 31 December 1991 at the latest.

Article 8

This Directive is addressed to the Federal Republic of Germany.

Done at Brussels, 16 July 1985.

For the Council

The President

M. FISCHBACH

SEVENTEENTH COUNCIL DIRECTIVE

of 16 July 1985

on the harmonization of the laws of the Member States relating to turnover taxes
— Exemption from value added tax on the temporary importation of goods
other than means of transport

(85/362/EEC)

THE COUNCIL OF THE EUROPEAN
COMMUNITIES,

Having regard to the Treaty establishing the European
Economic Community, and in particular Articles 99
and 100 thereof,

Having regard to the proposal from the Commis-
sion ⁽¹⁾,

Having regard to the opinion of the European
Parliament ⁽²⁾,

Having regard to the opinion of the Economic and
Social Committee ⁽³⁾,

Whereas it is important to reduce fiscal barriers to the
movement of goods within the Community in order to
facilitate the supply of services and thus develop and
strengthen the internal market;

Whereas the widest possible exemption from value
added tax for goods temporarily imported from one
Member State to another will contribute towards the
realization of this objective;

Whereas it is advisable to exclude from the scope of
such an exemption the products which are intended
for final consumption when first used;

Whereas, pursuant to Article 14 (1) (c) of the Sixth
Council Directive 77/388/EEC of 17 May 1977 on the
harmonization of the laws of the Member States
relating to turnover taxes — Common system of value
added tax: uniform basis of assessment ⁽⁴⁾, Member
States shall, without prejudice to other Community
provisions and under conditions which they shall lay
down for the purpose *inter alia* of preventing any
possible evasion, avoidance or abuse, exempt importa-
tion of goods declared to be under temporary importa-
tion arrangements and which thereby qualify for
exemption from customs duties or would so qualify if
they were imported from a third country;

Whereas, in accordance with Article 14 (2) of Directive
77/388/EEC, the Commission is required to submit to

the Council proposals designed to lay down Commu-
nity tax rules clarifying the scope of the exemptions
referred to in paragraph 1 of the said Article and
detailed rules for their implementation;

Whereas, in accordance with Article 16 (1) (D) of the
abovementioned Directive, Member States may take
special measures designed to relieve from value added
tax supplies of goods still subject to temporary impor-
tation arrangements;

Whereas, in accordance with Article 16 (3) of Directive
77/388/EEC, the Commission is required to submit to
the Council proposals concerning common arrange-
ments for applying value added tax to the transactions
referred to in paragraph 1 of the said Article;

Whereas, for imports from third countries it is
desirable to achieve the greatest possible degree of
uniformity between the system for customs duties and
that for value added tax, particularly since many
temporary importation exemptions stem from multi-
lateral international conventions which apply to all
duties and taxes payable on or in connection with
importation;

Whereas it must be possible in certain circumstances
for Member States to refuse or withdraw the benefit of
temporary importation exemption for value added tax
or to require security in order to prevent avoidance or
abuse;

Whereas temporary importation exemption from value
added tax should apply only in cases where goods are
intended to be used for the purposes which qualify
them for exemption and then to be re-exported;
whereas it is therefore necessary to provide for the
surveillance of the arrangements in order to ensure
that value added tax becomes chargeable in cases when
goods cease to be eligible for exemption;

Whereas, as an exception to the basic rules on tem-
porary importation arrangements, there would be an
administrative simplification if certain goods which are
imported with a view to sale were to be allowed the
benefit of temporary importation exemption from
value added tax for a strictly limited period;

Whereas provision should be made for appropriate
periods to allow for adjustment to national legislation
in certain fields,

⁽¹⁾ OJ No C 244, 13. 9. 1984, p. 4 and OJ No C 68,
15. 2. 1985, p. 6.

⁽²⁾ OJ No C 12, 14. 1. 1985, p. 111.

⁽³⁾ OJ No C 25, 28. 1. 1985, p. 8.

⁽⁴⁾ OJ No L 145, 13. 6. 1977, p. 1.

HAS ADOPTED THIS DIRECTIVE :

TITLE I
GENERAL

Article 1

1. Member States shall, in accordance with this Directive, exempt from value added tax temporary imports of the goods referred to therein, and shall lay down the conditions for ensuring that such exemptions are correctly and simply applied and for preventing any evasion, avoidance, or abuse.

Member States may also, for any subsequent supply of services using these goods, lay down conditions to ensure correct and straightforward taxation and prevent any evasion, avoidance or abuse.

2. Means of transport, pallets and containers shall be excluded from the scope of this Directive.

3. This Directive defines, for goods other than those referred to in paragraph 2 :

(a) the scope of the exemption from value added tax for imported goods declared to be under the customs arrangements for temporary importation referred to in Article 14 (1) (c) of Directive 77/388/EEC and the detailed rules for its implementation referred to in Article 14 (2) thereof ;

(b) the common arrangements referred to in Article 16 (3) of Directive 77/388/EEC for relieving from value added tax supplies of goods still subject to temporary importation arrangements.

4. For the purposes of this Directive :

(a) the 'territory of a Member State' means the 'territory of the country' as defined in Article 3 of Directive 77/388/EEC ;

(b) 'temporary importation exemption' means the arrangements whereby goods which are intended to remain temporarily in the territory of a Member State and to be re-exported may be imported with exemption from value added tax in accordance with the conditions laid down by this Directive ;

(c) 'competent authorities' means the authorities of the Member State to whom application must be made for goods to benefit from temporary importation exemption ;

(d) 'person' means a natural or legal person.

Article 2

1. The competent authorities shall, using an authorization procedure, grant the benefit of temporary importation exemption to any person who, on his own

responsibility, uses or causes to be used the goods for which exemption is requested.

2. The competent authorities shall take all measures which they consider necessary to ensure that the goods can be identified and that the use to which they are put can be verified.

3. The competent authorities may :

(a) refuse to grant temporary importation exemption if it is considered impossible to identify the goods in question or to verify their use ;

(b) refuse to grant the benefit of exemption to persons who do not provide all the guarantees considered necessary, and in particular to persons who have previously made improper use of a temporary importation exemption or who have committed a serious infringement of customs or fiscal legislation.

Article 3

1. At the time when the benefit of temporary importation exemption is granted, the competent authorities may require security to be given to ensure payment of value added tax which may become due when a chargeable event occurs within the meaning of Article 8.

2. For goods imported temporarily from one Member State to another, if security is required, the person to whom the benefit of temporary importation exemption has been granted may choose whether it shall be given by :

(a) making a cash deposit in the currency of the Member State in which security is required ;

(b) a guarantor who has his normal residence or an establishment in the Member State in which security is required and who is approved by the competent authorities of that Member State ; or

(c) any other guarantee acceptable to the competent authorities of the Member State in which security is required.

3. If a security is required it shall not exceed the amount of value added tax that would have been due on the value of the goods at the time of their importation if they had been declared for home use at that time.

4. No security shall be required :

(a) for goods covered by the procedure provided for in Council Regulation (EEC) No 3/84 of 19 December 1983 introducing arrangements for movement within the Community of goods sent from one Member State for temporary use in one or more other Member States ⁽¹⁾ ;

⁽¹⁾ OJ No L 2, 4. 1. 1984, p. 1.

- (b) for goods imported either from another Member State or a third country in the cases determined in accordance with Articles 3 and 33 of Council Regulation (EEC) No 3599/82 of 21 December 1982 on temporary importation arrangements⁽¹⁾.

Article 4

1. Persons to whom the benefit of temporary importation exemption has been granted shall be required to submit to the surveillance and inspection measures prescribed by the competent authorities.
2. The competent authorities may revoke the benefits of temporary importation exemption if they find that a person benefiting from them has not complied with one or more of the conditions under which they were granted.

Article 5

1. The competent authorities shall fix the period during which the goods may remain in the territory under the temporary importation exemption arrangements by reference to the authorized use. Without prejudice to the limits laid down in Articles 14, 15, 16, 18, 21, 26, 28 and 29, the maximum duration of this period shall be 24 months.
2. However, where exceptional circumstances so justify, the competent authorities may, at the request of the holder of the authorization, extend within reasonable limits and subject to the conditions laid down by this Directive, the periods referred to in paragraph 1, with the exception of that referred to in Article 28, in order to permit the authorized use.

Article 6

The competent authorities shall authorize the transfer of the benefit of temporary importation exemption to any other person, at that person's request, where he satisfies the conditions laid down in this Directive and assumes all obligations incumbent on the holder of the original authorization, particularly those arising from the fixing of the period during which the goods may remain under temporary importation exemption.

Article 7

Member States shall exempt supplies of goods within the meaning of Article 5 of Directive 77/388/EEC from value added tax provided that the purchaser is a person established outside the territory of the Member

State of importation and the goods continue to remain eligible for temporary importation exemption.

Article 8

1. The benefit of temporary importation exemption shall terminate without the occurrence of a chargeable event if goods benefiting from the exemption are :

- (a) exported outside the territory of the Member State ;
- (b) placed with a view to their subsequent exportation :

- under warehouse arrangements,
- in a free zone, or
- under Community transit arrangements, or one of the sets of international transport arrangements referred to in Article 7 (1) of Council Regulation (EEC) No 222/77 of 13 December 1976 on Community transit⁽²⁾, provided that Community law allows the use of such arrangements ; or

- (c) destroyed under customs control or are proved, to the satisfaction of the competent authorities, to have been totally destroyed or irretrievably lost as the result of the nature of the goods or of unforeseeable circumstances or *force majeure*. For the purposes of this subparagraph, goods shall be irretrievably lost, if, following their disappearance, they are incapable of being used by anyone.

2. A chargeable event shall occur and tax shall become chargeable :

- (a) when, in exceptional cases and cases covered by Article 13, the competent authorities authorize goods benefiting from temporary importation exemption to be declared for home use ;
- (b) when goods which are recoverable in the form of waste products resulting from duly authorized destruction are declared for home use ; or
- (c) when the goods referred to in Article 29 are declared for home use.

3. If one of the conditions under which the benefits of temporary importation exemption were granted ceases to be fulfilled and the exemption is not terminated in accordance with paragraph 1, the goods shall cease to be covered by these arrangements. In such cases a chargeable event shall be considered to have occurred and value added tax shall become chargeable accordingly either at the moment when the condition ceased to be fulfilled or at the time when the goods entered the territory of the Member State if it is established that the condition was never fulfilled.

4. Where goods are released for home use and the importer is a non-taxable person or a taxable person not entitled to deduct the tax in full, Member States

⁽¹⁾ OJ No L 376, 21. 12. 1982, p. 1.

⁽²⁾ OJ No L 38, 9. 2. 1977, p. 1.

may deem a chargeable event to have occurred at the time when the goods entered the territory of the Member State in order to combat major distortions of competition.

Article 9

1. Without prejudice to Article 28, temporary importation exemption shall not be granted for goods temporarily imported from third countries with partial or total relief from import duties under the provisions of Title III of Regulation (EEC) No 3599/82.

2. For goods which are eligible for partial relief from import duties, the chargeable event for value added tax shall occur at the time when the goods enter the territory of the Member State. In such cases, Member States may provide for value added tax to become chargeable either at the moment when the chargeable event occurs or when the import duties are levied.

If the tax is charged at the moment when the chargeable event occurs, the taxable amount shall be adjusted accordingly when the amount of import duties due under partial relief is levied. Member States may, however, waive the requirement for adjustment when the importer is a taxable person entitled to deduct the full amount of value added tax due in respect of the imported goods.

TITLE II

SCOPE OF THE TEMPORARY IMPORTATION EXEMPTION FOR GOODS IMPORTED INTO ONE MEMBER STATE FROM ANOTHER

Article 10

Temporary importation exemption shall be granted for goods temporarily imported into one Member State from another provided that such goods:

- (a) are intended to be re-exported without alteration;
- (b) satisfy the conditions laid down in Articles 9 and 10 of the Treaty establishing the European Economic Community, or in the case of goods falling under the Treaty establishing the European Coal and Steel Community, are in free circulation;
- (c) have been acquired subject to the rules governing the application of value added tax in the Member State of exportation, and have not benefited, by virtue of their exportation, from any exemption from value added tax;
- (d) belong to a person established outside the territory of the Member State of importation; and

- (e) are not consumable goods.

Article 11

Any goods imported into one Member State from another which do not qualify for exemption under Article 10 shall qualify for temporary importation exemption if, had they been imported from a third country, they would qualify for such exemption under Title III.

However, temporary importation exemption is not granted in instances where:

- (a) the goods meet the condition laid down in Articles 9 and 10 of the Treaty establishing the European Economic Community;
- (b) the goods were not acquired pursuant to the rules governing the application of value added tax in the Member State of exportation or, by virtue of being exported, benefited from exemption from value added tax; and
- (c) the importer is a non-taxable person or is a taxable person not entitled to deduction in full.

TITLE III

SCOPE OF THE TEMPORARY IMPORTATION EXEMPTION FOR GOODS IMPORTED FROM A THIRD COUNTRY

Chapter 1

Professional equipment

Article 12

1. Temporary importation exemption shall be granted for professional equipment.

2. 'Professional equipment' means the equipment and accessories needed for the exercise of his trade or profession by a person established outside the territory of a Member State who is in that Member State to perform a particular job of work, inasmuch as such equipment falls within the scope of Article 7 of Regulation (EEC) No 3599/82.

3. The exemption referred to in paragraph 1 shall be granted, provided that the professional equipment is:

- (a) owned by a person established outside the territory of the Member State;
- (b) imported by a person established outside the said territory; and
- (c) to be used exclusively by the person entering the said territory, or under his supervision.

However, the condition referred to in (c) shall not apply to cinematographic equipment imported for the purpose of producing films under a co-production contract concluded with a person established in the territory of the Member State of importation.

In the case of joint radio or television programme productions, professional equipment may be the subject of a hire-contract or similar contract to which a person established in the territory of the Member State of importation is party.

4. Exemption shall be granted, in the same way as for the equipment itself, for any spare parts subsequently imported for the repair of the equipment referred to in paragraph 1.

Chapter 2

Goods for display or use at an exhibition, fair, symposium or similar event

Article 13

1. Temporary importation exemption shall be granted for:

- (a) goods intended for display or to be the subject of a demonstration at an event;
- (b) goods intended for use at an event for the purpose of presenting imported products, such as:
 - goods necessary for the demonstration of imported machinery or apparatus on exhibition,
 - equipment, including electrical fittings, used for constructing and decorating the temporary stands of a person established outside the territory of the Member State of importation,
 - advertising material and demonstration and other equipment intended for use in publicizing imported goods on exhibition, such as sound recordings, films and transparencies, together with the apparatus required in connection with their use;
- (c) equipment, including interpreting installations, sound-recording apparatus and educational, scientific or cultural films, intended for use at international meetings, conferences and symposia;
- (d) live animals intended for exhibition at, or participation in, an event;
- (e) products obtained during an event from goods, machinery, apparatus or animals imported temporarily.

2. An 'event' means:

- (a) a trade, industrial, agricultural or craft exhibition, fair, or similar show or display;

- (b) an exhibition or meeting which is organized primarily to promote a charitable purpose;

- (c) an exhibition or meeting which is organized primarily to promote any branch of learning, art, craft, sport or scientific, technical, educational, cultural, trade union or tourist activity, or to promote friendship between peoples or to promote religious knowledge or worship;

- (d) a meeting of representatives of international organizations or international groups of organizations;

- (e) a ceremony or event of an official or commemorative character;

except exhibitions organized for private purposes in shops or business premises with a view to sale of the goods imported.

Chapter 3

Teaching aids and scientific equipment

Article 14

1. Temporary importation exemption shall be granted for:

- (a) teaching aids;
- (b) spare parts and accessories for such aids;
- (c) tools especially designed for the maintenance, checking, calibration or repair of such aids.

2. 'Teaching aid' means any aid intended for the exclusive purpose of teaching or vocational training, and in particular models, instruments, apparatus, machines and accessories thereof, inasmuch as such aids fall within the scope of Article 10 of Regulation (EEC) No 3599/82.

3. The exemption referred to in paragraph 1 shall be granted provided that the teaching aids, spare parts, accessories or tools:

- (a) are imported by public or private teaching or vocational training establishments which are essentially non-profit making and have been approved by the competent authorities for the purposes of this exemption and are used under the supervision and responsibility of such establishments;
- (b) are used for non-commercial purposes;
- (c) are imported in reasonable quantities, having regard to their intended purposes; and
- (d) remain throughout their stay in the territory of the Member State of importation the property of a person who is established outside that Member State.

4. The period during which such teaching aids may be granted exemption shall not exceed six months.

Article 15

1. Temporary importation exemption shall be granted for :

- (a) scientific equipment and accessories ;
- (b) spare parts for equipment referred to under (a) ;
- (c) tools specially designed for the maintenance, checking, calibration or repair of scientific equipment used in the territory of the Member State of importation exclusively for purposes of scientific research or teaching.

2. 'Scientific equipment' means instruments, apparatus, machines and accessories thereof used solely for the purpose of scientific research or education.

3. The exemption referred to in paragraph 1 shall be granted provided that the scientific equipment, accessories, spare parts and tools :

- (a) are imported by scientific or teaching establishments which are essentially non-profit making and have been approved by the competent authorities for the purposes of this exemption and are used under the supervision and responsibility of such establishments ;
- (b) are used for non-commercial purposes ;
- (c) are imported in reasonable numbers having regard to their intended purposes ; and
- (d) remain throughout their stay in the territory of the Member State of importation the property of a person who is established outside the territory of that Member State.

4. The period during which such scientific equipment may be granted exemption shall not exceed six months.

Chapter 4**Medical, surgical and laboratory equipment***Article 16*

1. Temporary importation exemption shall be granted for medical, surgical and laboratory equipment intended for hospitals and other medical institutions provided that the said equipment :

- (a) has been dispatched on an occasional basis, on loan and free of charge ; and
- (b) is intended for diagnostic or therapeutic purposes.

2. The period during which medical, surgical and laboratory equipment may be granted exemption shall not exceed six months.

Chapter 5**Materials for use in countering the effects of disasters***Article 17*

1. Temporary importation exemption shall be granted for materials for use in connection with measures taken to counter the effects of disasters affecting the territory of the Member State of importation, provided that such materials :

- (a) have been imported on loan and free of charge ; and
- (b) are intended for State bodies or bodies approved by the competent authorities.

Chapter 6**Packings***Article 18*

1. Temporary importation exemption shall be granted for packings.

2. 'Packings' means :

- (a) holders used, or to be used, as external or internal coverings for goods ;
- (b) holders on which goods are, or are to be, rolled, wound or attached ;

but excluding packing materials such as straw, paper, glass wool and shavings when imported in bulk.

3. The exemption referred to in paragraph 1 shall be granted provided that :

- (a) if the packings are imported filled, they are declared as being for re-exportation empty or filled ; or
- (b) if the packings are imported empty, they are declared as being for re-exportation filled.

4. Packings admitted under temporary importation exemption cannot be used, even as an exception, between two points located within the territory of the Member State of importation except with a view to the export of goods outside that territory. In the case of packings imported filled, this ban shall apply only from the time that their contents are emptied.

5. The period during which such packings may be granted exemption shall not exceed six months where they are imported filled or three months where they are imported empty.

Chapter 7

Travellers' personal effects*Article 19*

1. Temporary importation exemption shall be granted in respect of the personal effects which travellers are carrying on their person or in their personal luggage for the duration of their stay in the territory of the Member State of importation.

2. 'Personal effects' means any clothing and other new or used articles intended for the personal use of the traveller.

'Personal luggage' shall have the meaning ascribed to it in 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⁽¹⁾.

Chapter 8

Commercial samples, advertising material and goods for demonstration purposes*Article 20*

Temporary importation exemption shall be granted in respect of:

- (a) samples which are representative of a particular category of goods and which are intended to be displayed or used for demonstration purposes with a view to obtaining orders for similar goods;
- (b) films demonstrating the nature or the operation of foreign equipment or products provided that they are not intended for public showing for charge;
- (c) tourist publicity material falling within the scope of Article 20 (d) of Regulation (EEC) No 3599/82;
- (d) goods of any kind which are to be subjected to tests, experiments or demonstrations, including the tests and experiments required for type-approval procedures, but excluding any tests, experiments or demonstrations constituting a gainful activity;
- (e) goods of any kind to be used to carry out tests, experiments or demonstrations, but excluding any tests, experiments or demonstrations constituting a gainful activity.

⁽¹⁾ OJ No L 133, 4. 6. 1969, p. 6.

Chapter 9

Welfare material for seafarers*Article 21*

1. Temporary importation exemption shall be granted for welfare material for seafarers.

2. The following definitions shall apply:

- 'Welfare material' means material intended for cultural, educational, recreational, religious or sporting activities by seafarers, inasmuch as such material falls within the scope of Article 21 of Regulation (EEC) No 3599/82,
- 'Seafarers' means all persons transported on board a vessel and responsible for tasks relating to the operation or servicing of the vessel at sea.

3. The exemption referred to in paragraph 1 shall be granted provided that the material is:

- (a) disembarked from a vessel for temporary use on land by the crew for a period not exceeding that of the vessel's stay in port;
- (b) imported for temporary use in cultural or social establishments for a period not exceeding six months. 'Cultural or social establishments' means hostels, clubs and recreational premises for seafarers, managed by either official bodies or religious or other non-profit-making organizations, and also places of worship where regular services are held for seafarers.

Chapter 10

Goods for use by public authorities in border zones*Article 22*

Temporary importation exemption shall be granted for the various equipment used, under the supervision and responsibility of a public authority, for the building, repair or maintenance of infrastructure of general importance in border zones.

Chapter 11

Animals*Article 23*

Temporary importation exemption shall be granted for:

- (a) live animals of any species imported for dressage, training or breeding purposes or in order to be given veterinary treatment;
- (b) live animals of any species imported for transhumance or grazing purposes;

- (c) draught animals and equipment belonging to persons established outside the territory of the Community but in close proximity to the territory of the Member State of importation provided that they are imported by such persons for working land located inside that territory, involving the performance of agricultural work or the unloading or transport of timber.

Chapter 12

Films, tapes and other carrier material for recorded sound

Article 24

Temporary importation exemption shall be granted for :

- (a) positive cinematograph films, printed and developed, intended for projection prior to commercial use ;
- (b) films, magnetic tapes and wires which are intended to be provided with a sound track, dubbed or copied ;
- (c) carrier material for recorded sound and data-processing, including punched cards, made available free of charge to a person whether or not established in the territory of the Member State of importation.

Chapter 13

Goods for use in production for export

Article 25

Temporary importation exemption shall be granted for :

- (a) moulds, dies, blocks, drawings, sketches and other similar articles intended for a person established in the territory of the Member State of importation, where at least 75 % of the production resulting from their use is exported from the territory of the Community ;
- (b) measuring, checking and testing instruments and other similar articles intended for a person established in the territory of the Member State of importation for use in a manufacturing process, where at least 75 % of the production resulting from their use is exported from the territory of the Community ;
- (c) special tools and instruments made available free of charge to a person established in the territory of the Member State of importation for use in the manufacture of goods which are to be exported in their entirety, on condition that such special tools and instruments remain the property of the consignee of the said goods.

Chapter 14

Replacement means of production

Article 26

1. Temporary importation exemption shall be granted for replacement means of production made temporarily available free of charge to the importer on the initiative of the supplier of similar means of production to be subsequently imported for release for home use or for means of production re-installed after repair.

2. The period during which these replacement means of production may remain under temporary importation exemption may not exceed six months.

Chapter 15

Other cases in which temporary importation exemption may be granted

Article 27

The competent authorities of the Member State of importation shall grant temporary importation exemption when they consider that it concerns a particular case which has no economic effect.

Article 28

Member States may grant temporary importation exemption for goods temporarily imported for non-commercial reasons on an occasional basis for a limited period of no more than six months when the importer is not entitled to a full deduction or refund of the value added tax which would otherwise be due in respect of imported goods.

TITLE IV

GOODS IMPORTED FOR POSSIBLE SALE

Article 29

1. By way of derogation from Article 1 (4) (b), temporary importation exemption shall be granted for :

- (a) second-hand goods imported with a view to their sale by auction ;
- (b) goods imported under a contract of sale, which are to be subjected to satisfactory acceptance tests ;
- (c) consignments on approval of made-up articles of fur, precious stones, carpets and articles of jewellery provided that their particular characteristics prevent their being imported as samples ;
- (d) works of art and other goods intended for decoration but not generally for utility purposes, which are imported for the purposes of exhibition, with a view to possible sale.

2. Paragraph 1 (d) shall apply to the following goods:

- paintings, drawings and pastels, including copies, executed entirely by hand, excluding hand-decorated manufactured wares and industrial drawings (heading No 99.01 of the Common Customs Tariff),
- lithographs, prints and engravings, signed and numbered by the artist, obtained from lithographic stones, plates or other engraved surfaces, executed entirely by hand (heading No 99.02 of the Common Customs Tariff),
- original sculptures and statuary, excluding mass-produced reproductions and handicrafts of a commercial nature (heading No 99.03 of the Common Customs Tariff),
- tapestries (heading No 58.03 of the Common Customs Tariff) and wall textiles (subheading ex 62.02 B IV of the Common Customs Tariff) made by hand from original designs provided by artists, provided that there is not more than one example of each,
- original ceramics and mosaics on wood.

3. The exemption referred to in paragraph 1 shall apply to goods imported both from other Member States and from third countries.

4. The period during which exemption may be granted for the goods referred to in paragraph 1 may not exceed six months in the case of paragraph 1 (a), (b) and (d) and four weeks in that of paragraph 1 (c).

5. The price paid by the first purchaser of the goods in the Member State of importation shall be taken as the taxable amount if the goods cease to be eligible for temporary importation exemption.

TITLE V

FINAL PROVISIONS

Article 30

Any reference in other Community provisions to Articles 14 (1) (c) and 16 (1) (d) of Directive

77/388/EEC shall be considered as likewise referring to this Directive.

Article 31

1. Member States shall bring into force the measures necessary to comply with this Directive not later than 1 January 1986 and shall forthwith inform the Commission thereof.

However,

- the Federal Republic of Germany is hereby authorized to delay implementation of Article 7 until 1 January 1987,
- the Hellenic Republic is hereby authorized to delay implementation of Article 9 until 1 January 1989.

2. Authorizations granted pursuant to national provisions before the Member States have brought into force the measures necessary to comply with this Directive shall be revoked no later than two years after the entry into force of these measures if they cannot be retained on the basis of this Directive.

Article 32

This Directive is addressed to the Member States.

Done at Brussels, 16 July 1985.

For the Council

The President

M. FISCHBACH