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Conformément au règlement (CEE, Euratom) n° 354/83 du Conseil du 1er février 1983 concernant l'ouverture au public des archives historiques de la Communauté économique européenne et de la Communauté européenne de l'énergie atomique (JO L 43 du 15.2.1983, p. 1), tel que modifié par le règlement (CE, Euratom) n° 1700/2003 du 22 septembre 2003 (JO L 243 du 27.9.2003, p. 1), ce dossier est ouvert au public. Le cas échéant, les documents classifiés présents dans ce dossier ont été déclassifiés conformément à l'article 5 dudit règlement.

In accordance with Council Regulation (EEC, Euratom) No 354/83 of 1 February 1983 concerning the opening to the public of the historical archives of the European Economic Community and the European Atomic Energy Community (OJ L 43, 15.2.1983, p. 1), as amended by Regulation (EC, Euratom) No 1700/2003 of 22 September 2003 (OJ L 243, 27.9.2003, p. 1), this file is open to the public. Where necessary, classified documents in this file have been declassified in conformity with Article 5 of the aforementioned regulation.

In Übereinstimmung mit der Verordnung (EWG, Euratom) Nr. 354/83 des Rates vom 1. Februar 1983 über die Freigabe der historischen Archive der Europäischen Wirtschaftsgemeinschaft und der Europäischen Atomgemeinschaft (ABl. L 43 vom 15.2.1983, S. 1), geändert durch die Verordnung (EG, Euratom) Nr. 1700/2003 vom 22. September 2003 (ABl. L 243 vom 27.9.2003, S. 1), ist diese Datei der Öffentlichkeit zugänglich. Soweit erforderlich, wurden die Verschlussachen in dieser Datei in Übereinstimmung mit Artikel 5 der genannten Verordnung freigegeben.

COMMISSION OF THE EUROPEAN COMMUNITIES

COM(78) 465 final

Brussels, 22 September 1978

Proposal for a

COUNCIL REGULATION (EEC)

on the abolition of postal charges for the presentation to customs
of consignments of goods from another Member State which are re-
lieved of internal taxes payable at importation

(submitted to the Council by the Commission)

COM(78) 465 final

Explanatory Note

The provisions of the Universal Postal Convention and the Postal Parcels Agreement allow the postal administrations of the Member States to collect a charge for presentation to customs on all packets and parcels submitted to customs control. In some Member States this charge is collected even when there are no customs duties or internal taxes payable. The Commission has received many complaints from private individuals in the Community who find that they are required to pay this charge on postal items sent from another Member State and, in particular, on small packets and parcels which are not subject to customs duty because they contain Community goods and are relieved of VAT and other internal taxes because of their low value.

At a Council meeting on 15 December 1977 the Ministers of Posts and Telecommunications expressed a favourable reaction to the idea of abolishing the presentation charge on small consignments: They also asked the Commission to consider whether it would be necessary to introduce a system for identifying the small packets in question.

After careful consideration of this problem, notably with experts from the postal and customs administrations of the Member States, the Commission takes the view that it should be possible to abolish the presentation charge for the consignments in question without providing for additional Community measures for their identification. The Commission has considered three possibilities in connection with its proposal: i.e. that the presentation charge should be abolished:

- 1) for all intra-Community consignments;
- 2) for all intra-Community consignments on which no internal taxes are payable;
and
- 3) for all intra-Community consignments relieved of internal taxes because they are small consignments of a non-commercial character.

After taking into account all the relevant factors the Commission considers that the time is not yet ripe to propose the first solution but it prefers the second possibility on the grounds of practicability.

Furthermore, given that postal items must in any case be sorted into items liable to internal taxes and items which are exempt, if the same criterion is used to decide whether or not a presentation charge should be levied, there should be no need for any identification measures in addition to those already in use. Moreover, it is known that this criterion is already applied without difficulty in three of the Member States which do not levy the presentation charge on such consignments.

The fact that the Commission is making this proposal to abolish the presentation charge for consignments where no duty or tax is payable should not be understood as prejudicing its position on the compatibility of this charge with the Treaty of Rome.

Finally, the Commission attaches some importance to the speedy adoption of its proposal so that it may be implemented with effect from 1 December 1978 which would allow the European citizen to enjoy the benefits of this reform in time for the Christmas and New Year festivities.

Proposal for a Council Regulation
on the abolition of postal charges
for the presentation to customs of
consignments of goods from another
Member State which are relieved of
internal taxes payable at importation

THE COUNCIL OF THE EUROPEAN COMMUNITIES

Having regard to the Treaty establishing the European Economic Community and in particular Article 235 thereof;

Having regard to the proposal of the Commission;

Having regard to the Opinion of the European Parliament (1);

Having regard to the Opinion of the Economic and Social Committee (2);

Whereas the postal administrations of the Member States are authorised under the provisions of Article 35 of the Universal Postal Convention signed at Lausanne on 5 July 1974 and of Article 13 of the Postal Parcels Agreement of the same date to collect a charge known as the "presentation to customs" charge on all packets and parcels submitted to customs control;

Whereas, however, packets and parcels containing Community goods sent from one Member State to another are not subject to customs duties and are frequently relieved of internal taxes payable at importation, notably under the provisions of Council Directive 74/651/EEC of 19 December 1974 (3) which provides for certain reliefs to be allowed on the importation of goods in small consignments of a non-commercial character from another Member State;

Whereas the benefit of this relief is diminished if the postal administrations continue to collect the presentation to customs charge on such consignments;

(1) OJ No
(2) OJ No
(3) OJ No L 354 of 30.12.1974, p. 57.

Whereas, therefore, the postal administrations should cease to collect such charges for all consignments from another Member State which are relieved of internal taxes payable at importation,

HAS ADOPTED THIS REGULATION:

Article 1

The postal administrations of the Member States shall cease to collect any charges for presentation to customs in respect of consignments of goods from another Member State which are relieved from turnover taxes and excise duties payable at importation.

Article 2

This Regulation shall enter into force on 1 December 1978.

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

Done at Brussels,

For the Council

The President