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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 relieved of internal taxes payable at importation

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(submitted to the Council by the Commission)

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.

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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
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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;

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(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