

GENERAL AGREEMENT ON TARIFFS AND TRADE

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Committee on Customs Valuation

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INFORMATION ON IMPLEMENTATION AND ADMINISTRATION OF THE AGREEMENT

Supplement

Legislation of the European Economic Community

- (a) Commission Regulation (EEC) No. 1577/81 of 12 June 1981, establishing a system of simplified procedures for the determination of the customs value of certain perishable goods (Official Journal No. L 154 of 13 June 1981).
- (b) Commission Regulation (EEC) No. 1580/81 of 12 June 1981, amending Regulation (EEC) No. 1495/80 implementing certain provisions of Articles 1, 3 and 8 of Council Regulation (EEC) No. 1224/80 on the valuation of goods for customs purposes (Official Journal No. L 154 of 13 June 1981).

*English and French only

COMMISSION REGULATION (EEC) No 1577/81

of 12 June 1981

establishing a system of simplified procedures for the determination of the customs value of certain perishable goods

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 1224/80 of 28 May 1980 on the valuation of goods for customs purposes ⁽¹⁾, as amended by Regulation (EEC) No 3193/80 ⁽²⁾, and in particular Article 16a thereof,

Whereas Article 16a of Regulation (EEC) No 1224/80 provides in particular that the customs value of perishable goods usually delivered on consignment may, at the request of the importer, be determined under simplified procedures drawn up for the whole Community; whereas the goods to which such procedures apply and the rules and criteria for the establishment of the unit value of such goods are determined in accordance with the procedure laid down in Article 19 of the said Regulation;

Whereas the perishable goods listed in the Annexes to this Regulation are usually delivered on consignment and this can lead to special difficulties in determining the customs value;

Whereas a system of periodic unit values, as defined in this Regulation and applicable at the request of importers, is likely to achieve the aim of simplification set by Article 16a of Regulation (EEC) No 1224/80;

Whereas these unit values should in general be established over 14-day periods where each unit value derives from a weighted average based on unit prices recorded during a reference period of corresponding length on the most representative Community markets and on quantities entered into free circulation in Member States in the course of a calendar year;

Whereas special provisions are necessary for the valuation of damaged goods;

Whereas in addition it is necessary to decide on the current calendar year as the period of validity of

importers' requests for joining the simplified-procedure system; whereas, however, if having joined the simplified-procedure system for one or more products an importer requires the use of another method for the customs valuation of one or more of those products, he should be excluded from the system in respect of the product or products concerned until the end of the current calendar year and as the case may be for the following calendar year;

Whereas Member States should furnish on a regular basis to the Commission all the information required by this Regulation in order that unit values to be applied may be calculated;

Whereas, since this Regulation replaces Commission Regulations (EEC) No 1570/70 ⁽³⁾ and (EEC) No 1641/75 ⁽⁴⁾, as last amended respectively by Regulations (EEC) No 223/78 ⁽⁵⁾ and (EEC) No 224/78 ⁽⁶⁾, the implementation of its provisions in Greece must be deferred until 1 January 1986, in accordance with Article 144 and Annex XI of the Act of Accession of Greece;

Whereas the provisions of this Regulation are in accordance with the opinion of the Customs Valuation Committee,

HAS ADOPTED THIS REGULATION:

Article 1

1. For the purpose of determining the customs value of products referred to in Annex I, the Commission shall establish for each classification heading a unit value per 100 kg net expressed in the currencies of the Member States.

The unit values shall apply for periods of 14 days, each period beginning on a Friday.

2. Unit values shall be established on the basis of the following elements, which are to be supplied to the Commission by Member States, in relation to each classification heading:

⁽¹⁾ OJ No L 171, 4. 8. 1970, p. 10.

⁽⁴⁾ OJ No L 165, 28. 6. 1975, p. 45.

⁽⁵⁾ OJ No L 32, 3. 2. 1978, p. 7.

⁽⁶⁾ OJ No L 32, 3. 2. 1978, p. 10.

⁽¹⁾ OJ No L 134, 31. 5. 1980, p. 1.

⁽²⁾ OJ No L 333, 11. 12. 1980, p. 1.

- (a) the average free-at-frontier unit price, not cleared through customs, expressed in the currency of the Member State in question per 100 kg net and calculated on the basis of prices for undamaged goods in the marketing centres referred to in Annex II during the reference period referred to in Article 2 (1);
- (b) the quantities entered into free circulation over the period of a calendar year with payment of Common Customs Tariff duties.

3. The average free-at-frontier unit price, not cleared through customs, shall be calculated on the basis of the gross proceeds of sales made between importers and wholesalers. However, in the case of the London, Milan and Rungis marketing centres the gross proceeds shall be those recorded at the commercial level at which those goods are most commonly sold at those centres.

There shall be deducted from the figures so arrived at:

- a marketing margin of 15 % for the marketing centres of London, Milan and Rungis and of 8 % for the other marketing centres;
- costs of transport and insurance within the customs territory;
- a standard amount representing all the other costs which are not to be included in the customs value, expressed in the various national currencies as follows:

155 Belgian francs, 30 Danish kroner, 9.50 German marks, 23 French francs, 2.6 Irish pounds, 4 700 Italian lire, 10.50 Dutch guilders, 2 pounds sterling;
- customs duties and taxes which are not to be included in the customs value.

4. The Member States may fix standard amounts for deduction in respect of transport and insurance costs in accordance with paragraph 3. Such standard amounts and the methods for calculating them shall be made known to the Commission immediately.

Article 2

1. The reference period for calculating the average unit prices referred to in Article 1 (2) (a) shall be the period of 14 days ending on the Thursday preceding the week during which new unit values are to be established.
2. Average unit prices shall be notified by Member States not later than 12 noon on the Monday of the week during which unit values are established pursuant to Article 3. If that day is a non-working day,

notification shall be made on the working day immediately preceding that day.

3. The quantities entered into free circulation during a calendar year for each classification heading shall be notified to the Commission by all Member States before 15 March in the following year.

Article 3

1. The unit values referred to in Article 1 (1) shall be established by the Commission on alternate Tuesdays on the basis of the weighted average of the average unit prices referred to in Article 1 (2) (a) in relation to the quantities referred to in Article 1 (2) (b).

2. For the purpose of determining the said weighted average, each average unit price as referred to in Article 1 (2) (a) shall be converted, on the basis of the official selling rate last recorded on the Brussels foreign exchange market prior to the week during which the unit values are to be established, into the currency of one Member State. The same rates of exchange shall be applied in converting the unit values so obtained back into the other currencies.

3. The last published unit values shall remain applicable until new unit values are published. However, in the case of major fluctuations in price in one or more Member States, as a result, for example, of an interruption in the continuity of imports of a particular product, new unit values may be determined on the basis of actual prices at the time of fixing those values.

Article 4

1. Consignments which at the material time for valuation for customs purposes contain not less than 5 % of produce unfit in its unaltered state for human consumption or the value of which has depreciated by not less than 20 % in relation to average market prices for sound produce, shall be treated as damaged.

2. Consignments which are damaged may be valued:

- either, after sorting, by application of unit values to the sound portion, the damaged portion being destroyed under customs supervision; or
- by application of unit values established for the sound produce after deduction from the weight of the consignment of a percentage equal to the percentage assessed as damaged by a sworn expert and accepted by the customs authorities; or
- by application of unit values established for the sound produce reduced by the percentage assessed as damaged by a sworn expert and accepted by the customs authorities.

Article 5

1. In declaring or causing to be declared the customs value of one or more products which he imports by reference to the unit values established in accordance with this Regulation an importer joins the simplified-procedure system for the current calendar year as far as the product or products in question are concerned.

2. If subsequently the importer requires the use of a method other than the simplified procedures for the customs valuation of one or more of the products he imports, the customs authorities of the Member State concerned shall be entitled to notify the importer that he will not be allowed to benefit from the simplified

procedures for the remainder of the current calendar year in regard to the product or products concerned; this exclusion can be extended for the following calendar year. Such notified exclusion shall be communicated without delay to the Commission, which shall in turn immediately inform the other Member States.

Article 6

Regulations (EEC) No 1570/70 and (EEC) No 1641/75 are hereby repealed.

Article 7

This Regulation shall enter into force on 15 June 1981.

This Regulation shall be binding in its entirety and directly applicable in all Member States with the exception of Greece, where the application of its provisions is deferred until 1 January 1986.

Done at Brussels, 12 June 1981.

For the Commission

Karl-Heinz NARJES

Member of the Commission

ANNEX I

Classification of goods subject to unit values

| NIMEXE code | CCT heading No | Description | |
|--|----------------|---|--|
| | | Species | Varieties |
| 07.01-13 } 07.01-15 } | 07.01 A II | New potatoes | |
| 07.01-31 } 07.01-33 } | 07.01 D I | Cabbage lettuce | |
| 07.01-45 } 07.01-47 } | 07.01 F II | Beans of the species Phaseolus | |
| ex 07.01-54 | ex 07.01 G II | Carrots | |
| ex 07.01-59 | ex 07.01 G IV | Radishes | |
| 07.01-63 | ex 07.01 H | Onions (other than sets) | |
| 07.01-67 | ex 07.01 H | Garlic | |
| 07.01-71 | 07.01 K | Asparagus | |
| 07.01-73 | 07.01 L | Artichokes | |
| 07.01-75 } 07.01-77 } | 07.01 M | Tomatoes | |
| 07.01-81 } 07.01-82 } | 07.01 P I | Cucumbers | |
| 07.01-93 | 07.01 S | Sweet peppers | |
| 07.01-94 | ex 07.01 T | Aubergines (Solanum melongena L.) | |
| 07.01-96 | ex 07.01 T | Vegetable marrows (including courgettes) (Cucurbita pepo L. var. medullosa Alef.) | |
| ex 07.01-99 | ex 07.01 T | Celery stalks and leaves | |
| 08.01-31 | ex 08.01 B | Bananas, fresh | |
| ex 08.01-50 | ex 08.01 C | Pineapples, fresh | |
| ex 08.01-60 | ex 08.01 D | Avocados, fresh | |
| ex 08.01-99 | ex 08.01 H | Mangoes and guavas, fresh | |
| 08.02-02 } 08.02-06 } 08.02-12 } 08.02-16 } | 08.02 A I | Sweet oranges, fresh | Sanguines and semi-sanguines |
| 08.02-03 } 08.02-07 } 08.02-13 } 08.02-17 } | | | Navels, Navelines, Navelates; Salustianas, Vernas, Valencia lates, Maltese, Shamoutis, Ovalis, Trovita and Hamlins |
| 08.02-05 } 08.02-09 } 08.02-15 } 08.02-19 } | | | others |
| 08.02-29 | ex 08.02 B | Mandarins including tangerines and satsumas, fresh, clementines, wilkings and other similar citrus hybrids, fresh | Monreales and Satsumas |
| 08.02-31 | | | Mandarins and Wilkings |
| 08.02-32 | | | Clementines |

| NIMEXE code | CCT heading No | Description | |
|--|----------------|----------------------------------|-----------------------|
| | | Species | Varieties |
| 08.02-34 } 08.02-37 } | | | Tangerines and others |
| ex 08.02-50 | ex 08.02 C | Lemons, fresh | |
| ex 08.02-70 ex 08.02-70 | ex 08.02 D | Grapefruit, fresh | — white — pink |
| 08.04-11 } 08.04-19 } 08.04-23 } | 08.04 A I | Table grapes | |
| 08.06-13 } 08.06-15 } 08.06-17 } | 08.06 A II | Apples | |
| 08.06-33 } 08.06-35 } 08.06-37 } 08.06-38 } | 08.06 B II | Pears | |
| 08.07-10 | 08.07 A | Apricots | |
| ex 08.07-32 | ex 08.07 B | Peaches | |
| ex 08.07-32 | ex 08.07 B | Nectarines | |
| 08.07-51 } 08.07-55 } | 08.07 C | Cherries | |
| 08.07-71 } 08.07-75 } | 08.07 D | Plums | |
| 08.08-11 } 08.08-15 } | 08.08 A | Strawberries | |
| 08.09-11 | ex 08.09 | Water melons | |
| 08.09-19 | ex 08.09 | Melons (other than water melons) | |
| ex 08.09-90 | ex 08.09 | Kiwis | |

ANNEX II

Marketing centres for the purpose of calculating unit prices by classification heading
(NIMEXE code)

| NIMEXE code | Germany | | | | Denmark | France | | | | Ireland | Italy | Nether- lands | UK | BLEU | |
|--------------------------|---------|-----------|---------|--------|------------|----------|------------|-----------|--------|---------|-------|------------------|--------|---------|----------|
| | Cologne | Frankfurt | Hamburg | Munich | Copenhagen | Le Havre | Marseilles | Perpignan | Rungis | Dublin | Milan | Rotterdam | London | Antwerp | Brussels |
| 07.01-13 } 07.01-15 } | | | | x | | | x | x | | | | x | x | | |
| 07.01-31 } 07.01-33 } | | x | | x | | | | | | | | x | | | |
| 07.01-45 } 07.01-47 } | x | x | | | | | x | x | x | | | x | | | |
| ex 07.01-54 | x | x | | | | | x | | x | | | | x | | |
| ex 07.01-59 | | x | | | | | x | | | | | x | x | | |
| 07.01-63 | x | x | | x | | | x | x | | x | | x | x | | |
| 07.01-67 | | x | | | | x | | | x | | | | | | x |
| 07.01-71 | | x | | x | | | | | | | | | x | | |
| 07.01-73 | | | | | | | | x | | | | | | | |
| 07.01-75 } 07.01-77 } | x | x | x | x | | | x | x | x | x | x | x | x | | x |
| 07.01-81 } 07.01-82 } | | | | x | | | | x | | | | x | x | | |
| 07.01-93 | | x | | x | | | x | x | | | | x | | | |
| 07.01-94 | | x | | x | | | x | x | x | | | x | | | |
| 07.01-96 | | x | | | | | | x | x | | | | | | |
| ex 07.01-99 | | | | | | | x | | | | | x | x | | x |
| 08.01-31 | | | | | | | | | | x | x | x | | x | |
| ex 08.01-50 | | x | | | | | | | | | | x | | x | |
| ex 08.01-60 | | x | | | | | x | | x | | | x | | | |

| NIMEXE code | Germany | | | | Denmark | France | | | | Ireland | Italy | Nether- lands | UK | BLEU | |
|-----------------------------|---------|-----------|---------|--------|------------|----------|------------|-----------|--------|---------|-------|------------------|--------|---------|----------|
| | Cologne | Frankfurt | Hamburg | Munich | Copenhagen | Le Havre | Marseilles | Perpignan | Rungis | Dublin | Milan | Rotterdam | London | Antwerp | Brussels |
| 08.07-10 | | x | x | x | | | | x | | | x | | x | | x |
| ex 08.07-32 (peaches) | | x | | x | | | x | x | | | | x | x | x | x |
| ex 08.07-32 (nectarines) | | x | x | x | | | | x | | | x | | | x | x |
| 08.07-51 } 08.07-55 } | | | | x | | | | | | | | | | | x |
| 08.07-71 } 08.07-75 } | | x | x | x | | | | x | | | x | | x | | |
| 08.08-11 } 08.08-15 } | | x | | x | | | x | x | x | | | | | | |
| 08.09-11 | | x | | x | | | x | x | | | x | | | | x |
| 08.09-19 | | x | | | | | | | | | x | | x | | x |
| ex 08.09-90 | | x | x | | | | | | x | | x | | x | | |

COMMISSION REGULATION (EEC) No 1580/81

of 12 June 1981

amending Regulation (EEC) No 1495/80 implementing certain provisions of Articles 1, 3 and 8 of Council Regulation (EEC) No 1224/80 on the valuation of goods for customs purposes

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

HAS ADOPTED THIS REGULATION :

Having regard to the Treaty establishing the European Economic Community,

Article 1

Having regard to Council Regulation (EEC) No 1224/80 of 28 May 1980 on the valuation of goods for customs purposes⁽¹⁾, as amended by Regulation (EEC) No 3193/80⁽²⁾, and in particular Article 19 (1) (b) thereof,

Regulation (EEC) No 1495/80 is amended as follows :

1. the following sentence is added to Article 4 :

Whereas it is necessary to ensure uniform application of the provisions of Regulation (EEC) No 1224/80 and to this end to adopt implementing provisions avoiding any divergence of interpretation ;

'Apportioning the price actually paid or payable shall also apply in the case of the loss of part of a consignment or when the goods being valued have been damaged before entry into free circulation.'

Whereas Commission Regulation No 1495/80⁽³⁾ implements certain provisions of Articles 1, 3 and 8 of Regulation (EEC) No 1224/80 ;

2. Article 6 is replaced by the following :

Whereas the valuation rules to be applied in the case of partial loss or of damage before the goods being valued are entered into free circulation should be laid down ;

'For the purposes of Article 3 of Regulation (EEC) No 1224/80 the fact that the goods which are the subject of a sale are declared for free circulation in the Community shall be regarded as adequate indication that they were sold for export to the customs territory of the Community. This indication shall also apply in the case of successive sales before valuation ; in such case each price resulting from these sales may, subject to the provisions of Regulation (EEC) No 1496/80, be taken as a basis for valuation. However, where goods are used in a third country between the time of sale and the time of entry into free circulation the customs value need not be the transaction value.'

Whereas the existence of a contract of sale requires *a priori* the use of transaction value, even when the goods being valued have been the subject of successive sales before valuation ;

The buyer need satisfy no condition other than that of being a party to the contract of sale.'

Whereas when goods are used in a third country between the time of sale and the time of entry into free circulation in the Community, the sale may be considered as not being for export to the customs territory of the Community and accordingly valuation need not be made on the basis of transaction value ;

Whereas the buyer need satisfy no condition other than that of being a party to the contract of sale ;

Article 2

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Customs Valuation Committee,

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

⁽¹⁾ OJ No L 134, 31. 5. 1980, p. 1.

⁽²⁾ OJ No L 333, 11. 12. 1980, p. 1.

⁽³⁾ OJ No L 154, 21. 6. 1980, p. 14.

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

Done at Brussels, 12 June 1981.

For the Commission
Karl-Heinz NARJES
Member of the Commission
