

**GENERAL AGREEMENT ON
TARIFFS AND TRADE**

RESTRICTED

VAL/1/Add.2/Suppl.8*

4 September 1985

Special Distribution

Committee on Customs Valuation

Original: English/
French

INFORMATION ON IMPLEMENTATION AND
ADMINISTRATION OF THE AGREEMENT

Supplement

LEGISLATION OF THE EUROPEAN ECONOMIC COMMUNITY

Commission Regulation (EEC) No.1766/85 of 27 June 1985 on the rates of exchange to be used in the determination of customs value.

Commission Regulation (EEC) No.1823/85 of 1 July 1985 amending Regulation (EEC) No.1577/81 establishing a system of simplified procedures for the determination of the customs value of certain perishable goods.

*English and French only

COMMISSION REGULATION (EEC) No 1766/85
of 27 June 1985

on the rates of exchange to be used in the determination of customs value

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 last amended by Regulation
(EEC) No 1055/85⁽²⁾, and in particular Articles 9 and
19 thereof,

Whereas for the purposes of implementing Article 9
(1) of Regulation (EEC) No 1224/80 and with a view to
uniform application of the Common Customs Tariff, it
is desirable that common rules and criteria should be
laid down in respect of the rates of exchange to be
used in the determination of customs value;

Whereas the rate of exchange to be used should reflect
as effectively as possible the current value of the
currency in question at the material time for valuation
for customs purposes;

Whereas in order to simplify the task of declarants and
customs services it is desirable that such rates of
exchange should be applicable for specified periods;
whereas it is appropriate to take into consideration the
procedure whereby the entry form for release for free
circulation may be lodged several days before the
declarant is in a position to present the goods;

Whereas recourse to a weekly rate of exchange with
provision for adjustment in the event of significant
exchange rate fluctuations best meets these require-
ments;

Whereas Article 9 (2) of Regulation (EEC) No 1224/80
lays down certain arrangements for the conversion of
currencies to apply where rates of exchange are not
published by the competent authorities of the Member
States in accordance with paragraph 1 of that Article;

Whereas it is suitable that the competent authorities of
the Member States should have discretion in the treat-
ment of currencies for which a rate of exchange is not
normally published, provided that the rates of
exchange used for these currencies reflect as effectively

as possible their current value in commercial transac-
tions in terms of the currency of the Member States
concerned;

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

HAS ADOPTED THIS REGULATION:

Article 1

For the purposes of this Regulation:

(a) 'rate recorded' shall mean:

- the latest selling rate of exchange recorded for
commercial transactions on the most represen-
tative exchange market or markets of the
Member State concerned, or
- some other description of a rate of exchange so
recorded and designated by the Member State
as the 'rate recorded' provided that it reflects as
effectively as possible the current value of the
currency in question in commercial transac-
tions,

(b) 'published' shall mean made generally known in a
manner designated by the Member State
concerned,

(c) 'currency' shall mean any monetary unit used as a
means of settlement between monetary authorities
or on the international market.

Article 2

1. For the application of Article 9 of Regulation
(EEC) No 1224/80, where factors used to determine
the customs value of goods are expressed in a currency
other than that of the Member State where the valua-
tion is made, the rate of exchange to be used to
determine that value in terms of the currency of the
Member State concerned shall be the rate recorded
each Wednesday and published on that or the
following day.

2. The rate recorded on each Wednesday shall be
used during the seven days commencing on the
Wednesday of the next week following unless it is
superseded by a rate established under the provisions
of Article 4.

⁽¹⁾ OJ No L 134, 31. 5. 1980, p. 1.
⁽²⁾ OJ No L 112, 25. 4. 1985, p. 50.

3. Where a rate of exchange is not recorded on a Wednesday, or, if recorded, is not published on that or the following day, the last rate recorded for the currency in question published within the preceding 14 days shall be deemed to be the rate recorded on that Wednesday.

Article 3

Where a rate of exchange cannot be established under the provisions of Article 2, the rate of exchange to be used for the application of Article 9 of Regulation (EEC) No 1224/80 shall be designated by the Member State concerned and shall reflect as effectively as possible the current value of the currency in question in commercial transactions in terms of the currency of that Member State.

Article 4

1. Where a rate recorded on a Monday and published on that or the following day differs by 5 % or more from the rate established in accordance with Article 2 for entry into use on the Wednesday following it shall replace the latter rate and apply from that

Wednesday as the rate to be used for the application of Article 9 of Regulation (EEC) No 1224/80.

2. Where a rate recorded on a Wednesday and published on that or the following day differs by 5 % or more from the rate being used in accordance with the provisions of this Regulation, it shall replace the latter rate and enter into use on the Friday following as the rate to be used for the application of Article 9 of Regulation (EEC) No 1224/80. This replacement rate shall remain in use up to and including the Tuesday of the following week.

3. Where, in a Member State, a rate of exchange is not recorded on a Monday or a Wednesday or, if recorded, is not published on that or the following day, the rate recorded shall, for the application of paragraphs 1 and 2 in that Member State, be the rate most recently recorded and published prior to that Monday or Wednesday.

Article 5

This Regulation shall enter into force on 2 October 1985.

It shall apply from 9 October 1985.

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

Done at Brussels, 27 June 1985.

For the Commission
COCKFIELD
Vice-President

COMMISSION REGULATION (EEC) No 1823/85

of 1 July 1985

amending Regulation (EEC) No 1577/81 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 1055/85 ⁽²⁾, and in particular Article 16a (3) thereof,

Whereas Commission Regulation (EEC) No 1577/81 ⁽³⁾, as last amended by Regulation (EEC) No 1012/84 ⁽⁴⁾, established a system of simplified procedures for the determination of the customs value of certain perishable goods; whereas subsequent experience gained by Member States has demonstrated the need to modify the description of some products of the list of goods set out in Annex I to that Regulation and at the same time to adapt Annex II;

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

HAS ADOPTED THIS REGULATION:

Article 1

The Annexes to Regulation (EEC) No 1577/81 are replaced by the Annexes to this Regulation.

Article 2

This Regulation shall enter into force on 5 July 1985.

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

Done at Brussels, 1 July 1985.

For the Commission

COCKFIELD

Vice-President

⁽¹⁾ OJ No L 134, 31. 5. 1980, p. 1.
⁽²⁾ OJ No L 112, 25. 4. 1985, p. 50.
⁽³⁾ OJ No L 154, 13. 6. 1981, p. 26.
⁽⁴⁾ OJ No L 101, 13. 4. 1984, p. 25.

ANNEX I

Classification of goods subject to unit values

| Head- ing | NIMEXE code | CCT heading No | Description | |
|--------------|--|-------------------|--|------------------------------|
| | | | Species | Varieties |
| 1.10 | 07.01-13 } 07.01-15 } | 07.01 A II | New potatoes | |
| 1.12 | ex 07.01-21 } ex 07.01-22 } | ex 07.01 B I | Broccoli | |
| 1.14 | 07.01-23 | 07.01 B II | White cabbages and red cabbages | |
| 1.16 | ex 07.01-27 | ex 07.01 B III | Chinese cabbage | |
| 1.20 | 07.01-31 } 07.01-33 } | 07.01 D I | Cabbage lettuce | |
| 1.22 | ex 07.01-36 | ex 07.01 D II | Endives | |
| 1.28 | 07.01-41 } 07.01-43 } | 07.01 F I | Peas | |
| 1.30 | 07.01-45 } 07.01-47 } | 07.01 F II | Beans (of the species Phaseolus) | |
| 1.32 | ex 07.01-49 | ex 07.01 F III | Broad beans | |
| 1.40 | ex 07.01-54 | ex 07.01 G II | Carrots | |
| 1.50 | ex 07.01-59 | ex 07.01 G IV | Radishes | |
| 1.60 | ex 07.01-63 | ex 07.01 H | Onions (other than wild onions and sets) | |
| 1.70 | 07.01-67 | ex 07.01 H | Garlic | |
| 1.74 | ex 07.01-68 | ex 07.01 IJ | Leeks | |
| 1.80 | | 07.01 K | Asparagus | |
| 1.80.1 | ex 07.01-71 | | | — Green |
| 1.80.2 | ex 07.01-71 | | | — Other |
| 1.90 | 07.01-73 | 07.01 L | Artichokes | |
| 1.100 | 07.01-75 } 07.01-77 } | 07.01 M | Tomatoes | |
| 1.110 | 07.01-81 } 07.01-82 } | 07.01 P I | Cucumbers | |
| 1.112 | 07.01-85 | 07.01 Q II | Chantarelles | |
| 1.118 | 07.01-91 | 07.01 R | Fennel | |
| 1.120 | 07.01-93 | 07.01 S | Sweet peppers | |
| 1.130 | 07.01-97 | ex 07.01 T II | Aubergines | |
| 1.140 | 07.01-96 | ex 07.01 T I | Courgettes | |
| 1.150 | ex 07.01-99 | ex 07.01 T III | Celery stalks and leaves | |
| 1.160 | ex 07.06-90 | ex 07.06 B | Sweet potatoes, fresh, whole | |
| 2.10 | 08.01-31 | ex 08.01 B | Bananas, fresh | |
| 2.20 | ex 08.01-50 | ex 08.01 C | Pineapples, fresh | |
| 2.30 | ex 08.01-60 | ex 08.01 D | Avocados, fresh | |
| 2.40 | ex 08.01-99 | ex 08.01 H | Mangoes and guavas, fresh | |
| 2.50 | | 08.02 A I | Sweet oranges, fresh | |
| 2.50.1 | 08.02-02 } 08.02-06 } 08.02-12 } 08.02-16 } | | | Sanguines and semi-sanguines |

| Head- ing | NIMEXE code | CCT heading No | Description | |
|--------------|--|-------------------|---|--|
| | | | Species | Varieties |
| 2.50.2 | 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 |
| 2.50.3 | 08.02-05 } 08.02-09 } 08.02-15 } 08.02-19 } | | | others |
| 2.60 | | ex 08.02 B | Mandarins including tangerines and satsumas, fresh, clementines, wilkings and other similar citrus hybrids, fresh | |
| 2.60.1 | 08.02-29 | ex 08.02 B II | | Monreales and Satsumas |
| 2.60.2 | 08.02-31 | ex 08.02 B II | | Mandarins and Wilkings |
| 2.60.3 | 08.02-28 | 08.02 B I | | Clementines |
| 2.60.4 | 08.02-34 } 08.02-37 } | ex 08.02 B II | | Tangerines and others |
| 2.70 | ex 08.02-50 | ex 08.02 C | Lemons, fresh | |
| 2.80 | | ex 08.02 D | Grapefruit, fresh | |
| 2.80.1 | ex 08.02-70 | | | — white |
| 2.80.2 | ex 08.02-70 | | | — pink |
| 2.81 | ex 08.02-90 | ex 08.02 E | Limes and limettes | |
| 2.90 | 08.04-11 } 08.04-19 } 08.04-23 } | 08.04 A I | Table grapes | |
| 2.95 | 08.05-50 | 08.05 C | Chestnuts | |
| 2.100 | 08.06-13 } 08.06-15 } 08.06-17 } | 08.06 A II | Apples | |
| 2.110 | 08.06-33 } 08.06-35 } 08.06-37 } 08.06-38 } | 08.06 B II | Pears | |
| 2.120 | 08.07-10 | 08.07 A | Apricots | |
| 2.130 | ex 08.07-32 | ex 08.07 B | Peaches | |
| 2.140 | ex 08.07-32 | ex 08.07 B | Nectarines | |
| 2.150 | 08.07-51 } 08.07-55 } | 08.07 C | Cherries | |
| 2.160 | 08.07-71 } 08.07-75 } | 08.07 D | Plums | |
| 2.170 | 08.08-11 } 08.08-15 } | 08.08 A | Strawberries | |
| 2.175 | 08.08-35 | 08.08 C | Fruit of the species Vaccinium myrtillus | |
| 2.180 | 08.09-11 | ex 08.09 | Water melons | |
| 2.190 | | ex 08.09 | Melons (other than water melons) | |
| 2.190.1 | ex 08.09-19 | | | — Amarillo, Cuper, Honey Dew, Onteniente, Piel de Sapo, Rochet, Tendral |
| 2.190.2 | ex 08.09-19 | | | — other |
| 2.195 | ex 08.09-90 | ex 08.09 | Pomegranates | |
| 2.200 | ex 08.09-90 | ex 08.09 | Kiwis | |
| 2.202 | ex 08.09-90 | ex 08.09 | Khakis | |
| 2.203 | ex 08.09-90 | ex 08.09 | Lychees | |

ANNEX II

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

| Heading | NIMEXE code | Germany | | | | Denmark | France | | | | Ireland | | Italy | | | | Netherlands | UK | BLEU | | |
|---------|--|---------|-----------|---------|--------|------------|----------|------------|-----------|--------|---------|--------|---------------|-------|---------|-------|-------------|--------|---------|----------|---|
| | | Cologne | Frankfurt | Hamburg | Munich | Copenhagen | Le Havre | Marseilles | Perpignan | Rungis | Cork | Dublin | Civitavecchia | Genoa | Leghorn | Milan | Rotterdam | London | Antwerp | Brussels | |
| 1.10 | 07.01-13 } 07.01-15 } | | | | x | | | x | x | | | | | | | | x | | x | | |
| 1.12 | ex 07.01-21 } ex 07.01-22 } | | x | x | | | | | x | | | | | | | | x | | x | | |
| 1.14 | 07.01-23 | | | | x | | | | | | | | | | | | | | x | | |
| 1.16 | ex 07.01-27 | | x | | x | | | x | | | | | | | x | | x | | x | | x |
| 1.20 | 07.01-31 } 07.01-33 } | | x | | x | | | | | | | | | | | | x | | | | |
| 1.22 | ex 07.01-36 | x | x | | | | | | | | | | | | x | | x | | | | x |
| 1.28 | 07.01-41 } 07.01-43 } | x | x | | | | | | x | | | | | | | | | | x | | x |
| 1.30 | 07.01-45 } 07.01-47 } | x | x | | x | | | | x | | | | | | | | x | | | | |
| 1.32 | ex 07.01-49 | x | x | | | | | | x | | | | | | | | | | | | x |
| 1.40 | ex 07.01-54 | x | x | | | | | | x | | | | | | | | | | x | | |
| 1.50 | ex 07.01-59 | | x | | | | | x | | | | | | | | | x | | x | | |
| 1.60 | ex 07.01-63 | x | x | | x | | | x | x | | x | | | | | | x | | x | | |
| 1.70 | 07.01-67 | | x | | | | x | x | x | | | | | | | | | | | | x |
| 1.74 | ex 07.01-68 | | | | x | | | | | | | | | | | | | | | | x |
| 1.80.1 | ex 07.01-71 (Green asparagus) | | | x | | | | | | | | | | | | | | | x | | |
| 1.80.2 | ex 07.01-71 (Other asparagus) | | x | | x | | | | | | | | | | | | | | | | x |
| 1.90 | 07.01-73 | | x | | | | | | x | | | | | | | | | | x | | x |
| 1.100 | 07.01-75 } 07.01-77 } | x | x | x | x | | | x | x | x | | | | | | | x | | x | | x |
| 1.110 | 07.01-81 } 07.01-82 } | | | | x | | | | x | | | | | | | | x | | x | | |
| 1.112 | 07.01-85 | | | x | x | | | | | | | | | | | | | | | | x |
| 1.118 | 07.01-91 | | x | | | | | | x | | | | | | | | | | | | x |
| 1.120 | 07.01-93 | | x | | x | | | x | x | x | | | | | | | x | | x | | x |
| 1.130 | 07.01-97 | | x | | x | | | x | x | | | | | | | | x | | x | | |
| 1.140 | 07.01-96 | | x | | | | | | x | | | | | | | | | | | | x |
| 1.150 | ex 07.01-99 | | | | | | | x | x | | | | | | | | x | | x | | x |
| 1.160 | ex 07.06-90 | | | | | | | x | x | | | | | | | | | | | | x |
| 2.10 | 08.01-31 | | | | | | x | x | | x | | x | x | x | | | x | | | x | |
| 2.20 | ex 08.01-50 | | x | x | | | | | | | | | | | | | x | | x | | |
| 2.30 | ex 08.01-60 | | x | | | | | x | | | | | | | | | x | | x | | |
| 2.40 | ex 08.01-99 | | x | | | | | | x | | | | | | | | x | | x | | |
| 2.50.1 | 08.02-02 } 08.02-06 } 08.02-12 } 08.02-16 } | x | | x | | x | | x | x | x | | x | | | | | x | | x | | x |
| 2.50.2 | 08.02-03 } 08.02-07 } 08.02-13 } 08.02-17 } | x | | x | x | x | | x | x | x | | x | | | | | x | | x | | x |

| Heading | NIMEKE code | Germany | | | | Denmark | France | | | | Ireland | | Italy | | | Netherlands | UK | BLEU | |
|---------|--|---------|-----------|---------|--------|------------|----------|------------|-----------|--------|---------|--------|---------------|-------|---------|-------------|-----------|--------|---------|
| | | Cologne | Frankfurt | Hamburg | Munich | Copenhagen | Le Havre | Marseilles | Perpignan | Rungis | Cork | Dublin | Civitavecchia | Genoa | Leghorn | Milan | Rotterdam | London | Antwerp |
| 250.3 | 08.02-05 } 08.02-09 } 08.02-15 } 08.02-19 } | x | | x | x | x | x | x | x | | x | | | | | x | x | x | x |
| 260.1 | 08.02-29 | x | x | | | x | | x | x | | | | | | | x | x | x | x |
| 260.2 | 08.02-31 | x | x | | | x | | x | x | | | | | | | x | x | x | x |
| 260.3 | 08.02-28 | x | x | x | | x | x | x | x | | | | | | | x | x | x | x |
| 260.4 | 08.02-34 } 08.02-37 } | | | x | x | x | x | x | x | | | | | | | x | x | x | x |
| 270 | ex 08.02-50 | x | | x | | x | x | x | x | | | | | | | x | x | x | x |
| 280.1 | ex 08.02-70 (Grapefruits, white) | | | x | x | x | x | x | x | | | | | x | | x | x | x | x |
| 280.2 | ex 08.02-70 (Grapefruits, pink) | | | x | x | x | x | x | x | | | | | x | | x | x | x | x |
| 281 | ex 08.02-90 (Limes, limettes) | | | | | | | | x | | | | | | | x | | | x |
| 290 | 08.04-11 } 08.04-19 } 08.04-23 } | x | x | x | x | | | x | | | x | | | | | x | x | x | |
| 295 | 08.05-50 | | x | | | | | x | | | | | | | | | | | x |
| 2100 | 08.06-13 } 08.06-15 } 08.06-17 } | | | x | x | x | x | x | x | | x | | | | x | x | x | x | x |
| 2110 | 08.06-33 } 08.06-35 } 08.06-37 } 08.06-38 } | | x | x | x | | x | x | x | | | | | x | x | x | x | x | x |
| 2120 | 08.07-10 | | x | x | x | | | x | | | | | | x | | x | x | x | x |
| 2130 | ex 08.07-32 (Peaches) | | x | | x | | | x | x | x | | | | | | x | x | x | x |
| 2140 | ex 08.07-32 (Nectarines) | | x | x | x | | | x | x | | | | | | | x | x | x | x |
| 2150 | 08.07-51 } 08.07-55 } | | | | x | | | | | | | | | | | | | | x |
| 2160 | 08.07-71 } 08.07-75 } | | x | x | x | | | x | x | | | | | | | x | x | x | |
| 2170 | 08.08-11 } 08.08-15 } | | x | | x | | | x | x | | | | | | | x | x | | |
| 2175 | 08.08-35 | | | x | x | | | | | | | | | | | | | | x |
| 2180 | 08.09-11 | | x | | x | | | x | x | | | | | x | | x | | | x |
| 2190.1 | ex 08.09-19 (Melons (other than water melons): Amarillo, etc.) | | x | | | | | x | | | | | | | | x | x | | x |
| 2190.2 | ex 08.09-19 (Melons (other than water melons): other) | | x | | | | | x | | | | | | | | x | x | | x |
| 2195 | ex 08.09-90 (Pomegranates) | | x | | x | | | x | | | | | | x | | | | | x |
| 2200 | ex 08.09-90 (Kiwis) | x | x | x | | | | x | x | | | | | | | x | x | | x |
| 2202 | ex 08.09-90 (Khakis) | | | x | | | | | | | | | | | | x | | | |
| 2203 | ex 08.09-90 (Lychees) | | | x | | | | | | | | | | | | x | | | x |