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(Acts whose publication is obligatory)

REGULATION (EEC) No 1735/75 OF THE COUNCIL

of 24 June 1975

amending Regulation (EEC) No 803/68 on the valuation of goods for customs purposes

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Articles 213 and 235 thereof;

Having regard to the proposal from 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 Article 9 (1) (a) of Council Regulation (EEC) No 803/68 ⁽³⁾ of 27 June 1968 on the valuation of goods for customs purposes, as last amended by Regulation (EEC) No 1028/75 ⁽⁴⁾, provides that the price paid or payable may be accepted as the value for customs purposes if the contract of sale is executed within the period specified in Article 10 of Regulation (EEC) No 803/68;

Whereas Article 10 (1) of that Regulation provides that the price paid or payable may be accepted for the purposes of Article 9 of Regulation (EEC) No 803/68 if the date of the contract precedes the date referred to in Article 5 (a) or (b) by not more than six months; whereas pursuant to Article 10 (2) to (4) this period of grace may be extended, under certain conditions, to 12 months or more but not beyond 24 months, by means of Regulations adopted in accordance with the procedure laid down in Article 17 of the said Regulation;

Whereas experience has shown the need for frequent renewal of the list of goods benefiting from these special periods of grace in order to include new products or to modify the length of the periods of grace indicated or to amend the wording of certain items on this list as a consequence of the periodic amendment of the Common Customs Tariff of the European Communities;

Whereas the establishment of a general period of grace of 12 months would mean a considerable simplification in this respect;

Whereas such a provision would, if accompanied by an amendment to paragraph 7 of the abovementioned Article 10 of Regulation (EEC) No 803/68 specifying that the application of the period of grace may be suspended in a period of price instability, either generally or in relation to particular goods, maintain a balance between the objectives of the present wording of this Article which allows the price paid or payable to be taken as the basis of the valuation in most cases and the necessity, when valuing goods for customs purposes, not to deviate from the price the goods would fetch at the time mentioned in Article 5 of the said Regulation,

HAS ADOPTED THIS REGULATION

Article 1

Article 10 of Regulation (EEC) No 803/68 shall be replaced by the following:

'1. For the purposes of Article 9 the price paid or payable may be accepted if the date of the

⁽¹⁾ OJ No C 140, 13. 11. 1974, p. 66.

⁽²⁾ OJ No C 16, 23. 1. 1975, p. 22.

⁽³⁾ OJ No L 148, 28. 6. 1968, p. 6.

⁽⁴⁾ OJ No L 102, 22. 4. 1975, p. 1.

contract precedes the date referred to in Article 5 (a) or (b) by not more than 12 months.

2. Where goods are usually sold with a delivery period of more than 12 months, the period of grace may be correspondingly increased, but shall however not exceed 24 months.

3. The goods for which the period of grace referred to in paragraph 2 can be allowed and the length of the period of grace admissible shall be determined in accordance with the procedure laid down in Article 17.

4. Where the goods are manufactured to order, the price paid or payable may be accepted for the purposes of Article 9 when delivery has been made within the agreed period.

5. If it is proved that reasons of *force majeure* or exceptional circumstances have caused the delivery period to exceed the period of grace admissible under paragraphs 1 to 4, the latter period may be correspondingly extended.

6. The application of the periods of grace referred to in paragraphs 1 to 4 may be suspended in a period of price instability in accordance with the procedure laid down in Article 17.'

Article 2

This Regulation shall enter into force on 1 January 1976.

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

Done at Luxembourg, 24 June 1975.

For the Council

The President

G. FITZGERALD