Exemption from taxes: imports of small consignments of goods of a non-commercial character from third countries (repeal. Directives 78/1035/EEC, 81/933/EEC (Art. 2) and 85/576 /EEC). Codification

2006/0007(CNS) - 23/01/2006 - Legislative proposal

PURPOSE: to codify Council Directive 78/1035 on the exemption from taxes of imports of small consignments of goods of a non-commercial character from third countries.

PROPOSED ACT: Council Directive.

CONTENT: the purpose of this Directive to codify Council Directive 78/1035. The new Directive will supersede the various acts incorporated in it. This proposal fully preserves the content of the acts being codified and hence does no more than bring them together with only such formal amendments as are required by the codification exercise itself. The codification proposal was drawn up on the basis of a preliminary consolidation in all official languages and the instruments amending it through a data-processing system. Where the Articles have been given new numbers, the correlation between the old and the new numbers is shown in a tables contained in Annex II to the codified Directive.