



**COUNCIL OF  
THE EUROPEAN UNION**

**Brussels, 5 March 2008**

**7299/08  
ADD 1**

**UD 40  
FISC 27  
TDC 5**

**ADDENDUM TO "I/A" ITEM NOTE**

---

from : General Secretariat

to : Permanent Representatives Committee / Council

---

No. Cion prop. : 14090/07 UD 104 FISC 139 TDC 16

---

Subject : Adoption of a Council Regulation amending Regulation (EEC) No 918/83 setting up a Community system of relief from customs duty

---

**STATEMENTS TO BE ENTERED IN THE COUNCIL MINUTES**

**Joint Statement by the Council and the Commission**

"The Council and the Commission state that the increase in the threshold in Article 27 of Regulation No 918/83 is without prejudice to alignment of the threshold for VAT on imports in Article 22 of Directive 83/181/EEC."

**Statement by the PL, HU, LV, RO, LT, EE, DK delegations  
on the implementation of the Regulation**

"The management of the European customs union requires clear, coherent, understandable and easy to apply customs and tax provisions - especially those directly applicable to travellers and small and medium-sized enterprises. The **PL, HU, LV, RO, LT, EE** and **DK** delegations are of the opinion that the latest changes in the area of customs and tax reliefs for travellers do not always seem to be fully in line with the above mentioned principles.

Different limits in the areas of customs and tax, limits relating to modes of transport, limits for small consignments which are not aligned, absence of harmonised special provisions applicable for frequent travellers and new legislative techniques may lead to serious difficulties in application, both for travellers and customs services sides - in particular at the external frontiers of the EU.

Therefore, the European Commission is invited to present a report on the implementation of the Regulation, two years after the new provisions have become applicable, and to propose, if necessary, a revision of Regulation No 918/83 and related tax provisions."

---