

C. STANDARD RATE OF DUTY

1. Customs duty shall be charged at the flat rate of 10% ad valorem on goods:
  - contained in consignments sent by one private individual to another, or
  - contained in travellers' personal luggage,

provided that such importations are not of a commercial nature.

This flat rate 10% customs duty shall apply provided that the value of the goods subject to import duty does not exceed ECU 200 per consignment or per traveller.

Such flat-rate assessment shall not apply to goods falling within Chapter 24 which are contained in a consignment or in travellers' personal luggage in amounts exceeding those laid down in Article 31 or in Article 46 of Regulation (EEC) No. 918/83 (\*), as last modified by regulation (EEC) No. 1315/88 (+).

2. Importations shall be treated as not being of a commercial nature if:
  - a) in the case of goods contained in consignments sent by one private individual to another, such consignments:
    - are of an occasional nature,
    - contain goods exclusively for the personal use of the consignee or his family; which do not by their nature of quantity reflect any commercial interest,
    - are sent to the consignee by the consignor free of payment of any kind.
  - b) in the case of goods contained in travellers' personal luggage, they:
    - are of an occasional nature, and
    - consist exclusively of goods for the personal use of the travellers or their families, or of goods intended as presents; the nature and quantity of such goods must not be such as might indicate that they are being imported for commercial reasons.
3. The flat rate of customs duty shall not apply to goods imported under the conditions set out in paragraphs 1 and 2 if the person entitled has before the said flat rate is applied to them, requested that they be subject to the customs duties appropriate to them. All the goods making up the consignment shall then be subject to the import duties which are appropriate to them, without prejudice to the duty-free admission provided for pursuant to Articles 29 to 31 and 45 to 49 of Regulation (EEC) No. 918/83.

For the purposes of the first subparagraph, import duties shall mean both customs duties and charges having equivalent effect and agricultural levies and other import charges provided for under the common agricultural policy or under specific arrangements applicable to certain goods resulting from the processing of agricultural products.

4. Member States may round off the amount in national currencies resulting from the conversion of the sum of ECU 200.
5. Member States may maintain unchanged the equivalent in national currency of the sum of ECU 200 if, at the time of the annual adjustment provided for in the first paragraph of Article 2 (2) of Regulation (EEC) No. 2779/78, as last amended by Regulation (EEC) No. 289/84 (x), the conversion of this amount, before the rounding off provided for in paragraph 4, results in a change of less than 5% in the equivalent in national currency, or in a reduction thereof.

D. CONTAINERS AND PACKING MATERIALS

The following provisions are applicable to the containers and packing materials referred to in General Interpretative Rule 5 a) and b) and put into free circulation at the same time as the goods which they contain or with which they are presented:

1. When the containers and packing materials are classified with the goods in accordance with the provisions of General Interpretative Rule 5, they shall be:
  - a) chargeable at the same rate of customs duty as the goods:
    - where such goods are subject to an ad valorem customs duty, or
    - where they are to be included in the dutiable weight of the goods;
  - b) admitted free of customs duties:
    - where the goods are free of customs duty, or
    - where the goods are dutiable otherwise than by reference to weight or value, or
    - where the weight of the containers and packing materials is not to be included in the dutiable weight of the goods.
2. Where containers and packing materials covered by the provisions of paragraphs 1 a) and b) above contain or are presented with goods of several different tariff descriptions, the weight and value of the containers and packing materials shall, for the purpose of determining their dutiable weight or value, be apportioned between all the goods contained, in proportion to the weight or value of those goods.

(\*) OJ No. L 105, 23.4.1983, p. 1.

(+) OJ No. L 123, 17.5.1988, p. 2.

(x) OJ No. L 33, 4.2.1984, p. 2.