II

(Acts whose publication is not obligatory)

COMMISSION

COMMISSION DIRECTIVE

of 26 July 1984

fixing standard rates of yield for certain inward processing operations and laying down certain rules for the calculation of import duties

(84/442/EEC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Directive 69/73/EEC of 4 March 1969 on the harmonization of provisions laid down by law, regulation or administrative action in respect of inward processing (1), as last amended by Directive 83/89/EEC (2), and in particular Articles 12, 17 and 28 thereof,

Whereas Commission Directive 79/608/EEC (3), as last amended by Directive 83/579/EEC (4), fixes standard rates of yield for certain inward processing operations;

Whereas it is necessary to supplement the standard rates of yield previously fixed by specifying those of other compensating products obtained from different inward processing operations; whereas it is also appropriate to amend certain of those rates, to fix standard rates of yield for other operations and to delete certain of those rates referring to operations which are no longer carried out;

Whereas the fixing of standard rates of yield implies also that losses possibly resulting from the processing or working of the goods should also be taken into account, that is that part of the goods to be processed which is destroyed and disappears during the process of manufacture; whereas account must be taken of these losses at the time of calculating import duties in the case of entry for free circulation of compensating or intermediate products;

Whereas for reasons of clarity it is desirable to publish the provisions of Directive 79/608/EEC and all its amendments in a single text;

Whereas since there are, with the exception of cocoa, no longer provisions in force in the Member States corresponding to those contained in this Directive, Article 35 of Directive 69/73/EEC therefore becomes devoid of object as regards its reference to Article 12 of that Directive;

Whereas the measures provided for in this Directive are in accordance with the opinion of the Committee for Customs Processing Arrangements,

HAS ADOPTED THIS DIRECTIVE:

Article 1

1. This Directive fixes, in column 5 of the Annex, the standard rates of yield which the competent authorities of each Member State must apply when inward processing operations concern goods listed in column 1 and result in the production of compensating products referred to in columns 3 and 4, on condition that the imported goods are of sound, genuine and merchantable quality and correspond to the standard quality where such quality has been fixed by Community rules.

(1) OJ No L 58, 8. 3. 1969, p. 1.
(2) OJ No L 59, 5. 3. 1983, p. 1.
(3) OJ No L 170, 9. 7. 1979, p. 5.
(4) OJ No L 334, 29. 11. 1983, p. 23.

2. For the purposes of this Directive:

— 'import duties' means not only customs duties and charges having equivalent effect but also 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,

— 'losses' means that part of the imported goods which was destroyed and has disappeared in the process of manufacture, notably by evaporation, desiccation, escape in the form of gas or dispersal in rinsing water.

3. The quantity of losses shall be the difference between the figure 100 and the sum of the quantities indicated in column 5 of the Annex.

Article 2

1. Where, at the time of application of the standard rates of yield provided for in Article 1, a Member State considers that, in specific cases, the conditions provided for in Article 12 of Directive 69/73/EEC, hereinafter referred to as the 'basic Directive', are not satisfied, the Member State shall inform the Commission, which shall notify the Committee for Customs Processing Arrangements without delay.

2. Each Member State shall communicate to the Commission the cases where the standard rates of yield provided for in this Directive could not be applied because, although the processing operations concerned goods listed in column 1 of the Annex, they resulted in the production of compensating products other than those referred to in columns 3 and 4 resulting from the same stage of manufacture.

These cases shall be examined by the Committee provided for in paragraph 1.

Article 3

Where entry for free circulation of part of the compensating products or intermediate products is authorized and the import duties are calculated in accordance with Article 17 (a) or the first indent of Article 17 (b) of the basic Directive, such duties shall be collected also on the basis of losses calculated for the products entered for free circulation. However, when the entry for free circulation concerns intermediate or compensating products which benefit from the taxation provided for in Article 18 of the basic Directive, that part of the losses corresponding to those products shall not be taken into account for the collection of import duties.

Article 4

Directive 79/608/EEC is hereby repealed.

Article 5

The Member States shall take the measures necessary to comply with this Directive by 1 October 1984.

They shall immediately inform the Commission, which shall communicate this information to the other Member States.

Article 6

This Directive is addressed to the Member States.

Done at Brussels, 26 July 1984.

For the Commission
Karl-Heinz NARJES
Member of the Commission

ANNEX

Imported goods		Numerical order	Compensating products		Quantity of compensating products for each 100 kg of imported goods (kg)
CCT heading No	Description		Code (1)	Description	
1		2	3	4	5
04.05 A I b)	Eggs in shell	1	04.05 B I a) 2	(a) Eggs, not in shell, liquid or frozen	86,00
			ex 05.15 B	(b) Shells	12,00
		2	04.05 B I b) 1 and 2	(a) Egg yolks, liquid or frozen	33,00
			ex 35.02 A II a) 2	(b) Ovalbumin, liquid or frozen	53,00
			ex 05.15 B	(c) Shells	12,00
		3	04.05 B I a) 1	(a) Eggs, not in shell, dried	22,10
			ex 05.15 B	(b) Shells	12,00
		4	04.05 B I b) 3	(a) Egg yolks, dried	15,40
			ex 35.02 A II a) 1	(b) Ovalbumin, dried (in crystals)	7,40
			ex 05.15 B	(c) Shells	12,00
		5	04.05 B I b) 3	(a) Egg yolks, dried	15,40
			ex 35.02 A II a) 1	(b) Ovalbumin, dried (in another form — for example leaves, flakes, powder, etc.)	6,50
			ex 05.15 B	(c) Shells	12,00
04.05 B I a) 2	Eggs, not in shell, liquid or frozen	6	04.05 B I a) 1	Eggs, not in shell, dried	25,70
04.05 B I b) 1 and 2	Egg yolks, liquid or frozen	7	04.05 B I b) 3	Egg yolks, dried	46,60
ex 10.01 B I	Common wheat	8	11.01 A	(a) Common wheat flour having by weight on the dry product an ash content not exceeding 0,52 %	66,23
			ex 23.02 A II a)	(b) Bran	25,50
			ex 23.02 A II b)	(c) Sharps	6,00
		9	11.01 A	(a) Common wheat flour having by weight on the dry product an ash content exceeding 0,52 % but not exceeding 0,60 %	69,93

Imported goods		Numerical order	Compensating products		Quantity of compensating products for each 100 kg of imported goods (kg)
CCT heading No	Description		Code (1)	Description	
1		2	3	4	5
ex 10.01 B I *(cont'd)*			ex 23.02 A II a)	(b) **Bran**	25,50
			ex 23.02 A II b)	(c) **Sharps**	2,50
		10	11.01 A	(a) **Common wheat flour having by weight on the dry product an ash content exceeding 0,60 % but not exceeding 0,90 %**	75,19
			ex 23.02 A II a)	(b) **Bran**	23,00
		11	11.01 A	(a) **Common wheat flour having by weight on the dry product an ash content exceeding 0,90 % but not exceeding 1,10 %**	81,30
			ex 23.02 A II a)	(b) **Bran**	16,67
		12	11.01 A	(a) **Common wheat flour having by weight on the dry product an ash content exceeding 1,10 % but not exceeding 1,65 %**	87,72
			ex 23.02 A II a)	(b) **Bran**	10,26
		13	11.01 A	Common wheat flour having by weight on the dry product an ash content exceeding 1,65 % but not exceeding 1,90 %	98,03
		14	11.02 B II a)	Hulled wheat (shelled or husked) whether or not sliced or kibbled (2)	98,04
		15	11.07 A I a)	(a) Malt, unroasted, obtained from wheat, in the form of flour	56,18
			ex 10.01 B I	(b) Non-germinated common wheat	1,00
			ex 23.02 A II a)	(c) Bran	19,00
			ex 23.03 B II	(d) Rootlets	3,50
		16	11.07 A I b)	(a) Malt, unroasted, obtained from wheat, in a form other than of flour	75,19
			ex 10.01 B I	(b) Non-germinated common wheat	1,00
			ex 23.03 B II	(c) Rootlets	3,50
		17	11.08 A III	(a) Wheat starch	45,46
			11.09	(b) Wheat gluten	7,50
			ex 23.02 A II a)	(c) Bran	25,50
			ex 23.03 B II	(d) Residues of starch manufacture	12,00

Imported goods		Numerical order	Compensating products		Quantity of compensating products for each 100 kg of imported goods (kg)
CCT heading No	Description		Code (1)	Description	
1		2	3	4	5
10.01 B II	Durum wheat	18	11.02 A I a)	(a) Cereal meal 'Couscous' (3)	40,00
			11.02 A I a)	(b) And groats and meal with an ash content, referred to dry matter, of 0,95 % or more but less than 1,30 % by weight	20,00
			11.01 A	(c) Flour	15,00
			ex 23.02 A II a)	(d) Bran	20,00
		19	11.02 A I a)	(a) Cereal groats and cereal meal with an ash content, referred to dry matter, of less than 0,95 % by weight	60,00
			11.01 A	(b) Flour	15,00
			ex 23.02 A II a)	(c) Bran	20,00
		20	11.02 A I a)	(a) Cereal groats and cereal meal with an ash content, referred to dry matter, of 0,95 % or more but less than 1,30 % by weight	67,00
			11.01 A	(b) Flour	8,00
			ex 23.02 A II a)	(c) Bran	20,00
		21	11.02 A I a)	(a) Cereal groats and cereal meal with an ash content, referred to dry matter, of 1,30 % or more by weight	75,00
			ex 23.02 A II a)	(b) Bran	20,00
		22	19.03 B I	(a) Macaroni, spaghetti and similar products containing no eggs and no common wheat flour or meal, with an ash content in the dry matter of less than 0,95 % by weight	59,88
			11.01 A	(b) Flour	15,00
			ex 23.02 A II a)	(c) Bran	20,00
		23	19.03 B I	(a) Macaroni, spaghetti and similar products containing no eggs and no common wheat flour or meal, with an ash content in the dry matter of 0,95 % or more but less than 1,30 % by weight	66,67
			11.01 A	(b) Flour	8,00
			ex 23.02 A II a)	(c) Bran	20,00