II

(Acts whose publication is not obligatory)

COMMISSION

COMMISSION DIRECTIVE

of 23 May 1984

laying down provisions for the application of Articles 13 and 14 of Directive 69/73/EEC as regards release for free circulation of compensating products under inward processing

(84/318/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 Article 28 thereof,

Whereas Commission Directive 73/95/EEC (3), as amended by Directive 75/681/EEC (4), laid down certain implementing measures in respect of Articles 13 and 14 of Directive 69/73/EEC, in particular setting out the provisions for administrative cooperation between the Member States necessary to ensure the collection of customs duties, charges having equivalent effect, agricultural levies and other charges provided for in the framework of the common agricultural policy or under specific arrangements applicable by virtue of Article 235 of the Treaty to certain goods resulting from the processing of agricultural products, where the authorized entry for free circulation of the compensating products, intermediate products or goods in the unaltered state takes place in a Member State other than that where the authorization was granted ;

Whereas, in accordance with Article 10 (1) of the Treaty, entry for free circulation implies not only the collection of customs duties and charges having equivalent effect, where there is no drawback, either partial or total of these duties and charges, but equally that the import formalities have been complied with including the application of any specific commercial policy measure in force ;

Whereas these specific measures do not apply where the imported goods are placed under the inward processing arrangements on condition that they are later re-exported ; whereas the measures should be applicable when the goods enter into free circulation, either in the unaltered state or after processing ; whereas it should be specified that the measures are intended to apply to goods placed under the inward processing arrangements which are in force at the time of their entry for free circulation ;

Whereas where entry for free circulation is granted by the competent authorities of a Member State, other than that in which the inward processing arrangements were authorized because the products or goods are situated in that Member State, an exchange of information between the administrative authorities concerned in relation to the collection of customs duties and other import charges is already provided for in Directive 73/95/EEC ; whereas, on the other hand, those rules do not provide for an adequate exchange of information where entry for free circulation also

(1) OJ No L 58, 8. 3. 1969, p. 1.
(2) OJ No L 59, 5. 3. 1983, p. 1.
(3) OJ No L 120, 7. 5. 1973, p. 17.
(4) OJ No L 301, 20. 11. 1975, p. 1.

involves the application of specific measures of commercial policy as regards goods imported under inward processing arrangements, so that therefore it is necessary to increase the range of information which may be exchanged by means of the INF 1 information sheet ;

Whereas authorization for entry for free circulation, which may be granted by the competent authorities of the Member State where the goods or products are situated, is subject to the application of specific commercial policy measures in the Member State where the inward processing arrangements were authorized ;

Whereas, for reasons of clarity, it is desirable to incorporate the provisions of Directive 73/95/EEC, amended as appropriate, and the new provisions in a single text ;

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 lays down certain provisions for the application of Articles 13 and 14 of Directive 69/73/EEC, hereinafter referred to as 'the basic Directive', where the circumstances justify the entry for free circulation of compensating products, intermediate products or goods in the unaltered state in a Member State other than that in which the said arrangements were authorized.

2. For the purposes of this Directive :

— 'specific measures of commercial policy' means non-tariff measures established in the framework of the common commercial policy by Community provisions regarding arrangements applicable to the importation of goods, such as protective measures, quantitative restrictions or limits and import prohibitions,

— 'import duties' means any customs duties and charges having equivalent effect as well as agricultural levies and other charges on importation provided for within the framework of the common agricultural policy or specific arrangements applicable by virtue of Article 235 of the Treaty to certain goods resulting from the processing of agricultural products.

Article 2

1. Where compensating products, intermediate products or goods in the unaltered state are placed, for the purpose of their subsequent exportation, under the Community external transit procedure, the box reserved for the description of goods on the Community transit document must contain one of the following endorsements :

— 'I.P. goods'
— 'A.F.-varer'
— 'A.V.-Waren'
— 'Εμπορεύματα Τ.Ε.'
— 'Marchandises P.A.'
— 'Merci P.A.'
— 'A.V.-goederen'

2. Where goods placed under the inward processing arrangements are the subject of specific measures of commercial policy, in cases where such measures continue to be applicable at the time when these goods are placed under the Community external transit procedure, whether in the unaltered state or in the form of compensating or intermediate products, the endorsement mentioned in paragraph 1 must be supplemented by one of the following endorsements :

— 'Commercial policy'
— 'Handelspolitik'
— 'Handelspolitik'
— 'Εμπορική Πολιτική'
— 'Politique commerciale'
— 'Politica commerciale'
— 'Handelspolitiek'

Article 3

The provisions of Article 2 shall also apply where the products and goods which are referred to therein are placed under one of the other international transit arrangements provided for in first subparagraph of Article 7 (1) of Council Regulation (EEC) No 222/77 (1).

In such cases, the endorsements provided for in Article 2 shall be entered on the transit document in question.

Article 4

In cases where the products or goods referred to in Article 2 are placed under a customs arrangement or in a free zone subsequent to the Community external transit procedure, the competent authorities shall reproduce the endorsements provided for in Article 2 which are contained in one of the transit documents provided for in Articles 2 and 3 on the documents proper to the customs arrangements or used in the free zone.

Article 5

The authorization for entry for free circulation of the products or goods referred to in Article 2 (2), to be carried out in a Member State other than that in which the inward processing arrangements were authorized, shall be subject to the application, in the Member

(1) OJ No L 38, 9. 2. 1977, p. 1.

State where the said arrangements were authorized, of specific measures of commercial policy in force in that State for goods placed under inward processing arrangements.

Article 6

1. Where entry for free circulation of the products or goods referred to in Article 2 is requested in a Member State other than that in which the inward processing arrangements were authorized, the information sheet referred to in paragraph 2 shall be used.

2. The information sheet, hereinafter referred to as 'the INF 1 sheet', shall comprise an original and one copy on a form which must conform with the model and the provisions set out in the Annex.

Article 7

1. Where partial or total entry for free circulation of compensating products, intermediate products or goods in the unaltered state referred to in Article 2 is requested in accordance with Articles 14 (b) and 15 of the basic Directive, the competent authorities responsible for permitting entry for free circulation may, by means of an INF 1 sheet, request the competent authorities of the Member State where the inward processing arrangements were authorized, to indicate the import duties to be levied pursuant to Article 16 of the basic Directive.

However, without prejudice to the provisions of paragraph 5, such information must be requested in the event of application of Article 14 (a) of the basic Directive.

2. Where the request for entry for free circulation concerns products or goods as referred to in Article 2 (2), the competent authorities responsible for permitting entry for free circulation shall, by means of the INF 1 sheet countersigned by them, request the competent authorities of the Member State where the inward processing arrangements were authorized to indicate whether the specific measures of commercial policy in force in that State for goods placed under the inward processing arrangements have been applied.

3. The original of the INF 1 sheet shall be transmitted to the competent authorities who authorized the inward processing arrangements, and the copy shall be kept by the competent authorities who countersigned the INF 1 sheet.

Where the INF 1 sheet is used for the application of specific measures of commercial policy, the authorities who receive the INF 1 sheet shall notify the holder of the authorization of the request referred to in paragraph 2.

4. The competent authorities of the Member State to whom the INF 1 sheet is addressed shall supply the information requested and shall return the original. However, the competent authorities shall no longer be obliged to supply such information after the period for the keeping of records has expired.

5. In the event of application of the second subparagraph of paragraph 1, the INF 1 sheet shall also be countersigned by the competent authorities who authorized the inward processing arrangements when the holder of the authorization so requests. In this case, they shall give the original to the holder and keep the copy.

Article 8

Member States shall take the measures necessary to comply with this Directive by 30 September 1984, at which date Directive 73/95/EEC shall be repealed.

Article 9

Member States shall communicate to the Commission provisions which they adopt in implementation of this Directive. The Commission shall inform the other Member States thereof.

Article 10

This Directive is addressed to the Member States.

Done at Brussels, 23 May 1984.

For the Commission

Karl-Heinz NARJES

Member of the Commission