COMMISSION

COMMISSION DIRECTIVE

of 14 July 1983

amending Directive 82/57/EEC laying down certain provisions for implementing Council Directive 79/695/EEC on the harmonization of procedures for the release of goods for free circulation

(83/371/EEC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Directive 79/695/EEC of 24 July 1979 on the harmonization of procedures for the release of goods for free circulation [1], and in particular Article 26 (1) thereof,

Whereas, by Directive 82/57/EEC [2], the Commission laid down certain provisions for implementing Directive 79/695/EEC; whereas it follows from Article 20 (1) of the former Directive that the customs authority may, if the declarant requests it, grant release of goods for free circulation before knowing the result of the checks made to verify the statements made on the entry;

Whereas Article 11 of Council Regulation (EEC) No 1224/80 of 28 May 1980 on the valuation of goods for customs purposes [3], as amended by Regulation (EEC) No 3193/80 [4], stipulates that if, in the course of determining the customs value of imported goods, it becomes necessary to delay the final determination of such customs value, the importer shall nevertheless be able to withdraw his goods from customs;

Whereas it is laid down in the Community provisions on procedures for the verification of preferential origin which give effect to the Community's various preferential trade agreements and arrangements that if the customs authorities of the importing Member State decided to suspend execution of the preferential tariff treatment while awaiting the results of the verification which they have undertaken, they shall grant release of the goods to the importer subject to any precautionary measures judged necessary;

Whereas, in order to avoid any misunderstanding in the implementation of Article 20 of Directive 82/57/EEC, that Article should be amended in such a way as to recall the specific provisions that apply with regard to the value of goods for customs purposes and to the origin rules;

Whereas the measures provided for in this Directive are in accordance with the opinion of the Committee on General Customs Rules,

HAS ADOPTED THIS DIRECTIVE:

Article 1

The first subparagraph of Article 20 (1) of Directive 82/57/EEC is hereby replaced by the following:

'Where the customs authority, while waiting for the result of the checks which it has undertaken, whether in order to verify the statements made in the entry or the documents accompanying it or to examine the goods, does not consider that it is in a position to assess the amount of import duties payable on the goods, it may nonetheless, if the declarant requests it, grant release for free circulation of the goods in question. Authorization of release may not be withheld on the sole ground that the final determination of customs value has been delayed or that the origin of goods for which a preferential tariff treatment is claimed by virtue of the origin of these goods is not finally established. The granting of this release shall give rise to the immediate entry in the accounts of the import duties as assessed according to the statements made in the entry.'

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(1) OJ No L 205, 13. 8. 1979, p. 19.
(2) OJ No L 28, 5. 2. 1982, p. 38.
(3) OJ No L 134, 31. 5. 1980, p. 1.
(4) OJ No L 333, 11. 12. 1980, p. 1.