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*(Acts whose publication is not obligatory)*

# COUNCIL

## COUNCIL DIRECTIVE

**of 3 May 1983**

**amending Directive 75/349/EEC regarding detailed rules on equivalent compensation and prior exportation under inward processing arrangements**

(83/231/EEC)

THE COUNCIL 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 the 1979 Act of Accession, and in particular Articles 24 and 28 thereof,

Having regard to the proposal from the Commission,

Whereas in accordance with Article 24 of Directive 69/73/EEC the competent authorities may, by virtue of an exception to the principle of compensation for identical goods, when the circumstances so justify, consider as compensating products those products resulting from the processing of goods of the same quality and having the same technical characteristics as those of imported goods ;

Whereas Directive 75/349/EEC [2] laid down certain provisions necessary for the application of Articles 24 and 25 of Directive 69/73/EEC ; whereas under these provisions the compensation goods must fall within the same tariff subheading, be of the same commercial quality and possess the same technical characteristics as the import goods ;

Whereas reliable and uniform application in the Community of Articles 24 and 25 of Directive 69/73/EEC would be ensured by fixing, at Community level, criteria allowing the competent authorities to establish with sufficient security the identity of the commercial quality and of the technical characteristics between compensating products and imported goods ;

Whereas the commercial quality and technical characteristics of different varieties of common wheats are determined by different factors and notably by the specific weight of the grains, their humidity, their colour, their physical structure and their chemical composition, their percentage of germ, gluten, ash and proteins and the percentage of impurities which they contain ; whereas these factors exert a decisive influence on commercial transactions concerning common wheats, as well as on the treatments to which they must be submitted before milling ; whereas because of this fact, every quantity of common wheat is traded, stocked and used separately and account is taken of characteristics appropriate to each quality in order to obtain the product required ;

Whereas the values of the aforementioned factors are extremely variable from one common wheat to another ; whereas these variations are of undeniable importance for the correct and uniform application, to the goods in question, of the equivalent compensation system which is provided for by Directives 69/73/EEC and 75/349/EEC ;

Whereas in order to allow the equivalent compensation system to operate as between two common wheats, where the circumstances so justify, the competent authorities may not base this only on the identity

[1] OJ No L 58, 8. 3. 1969, p. 1.
[2] OJ No L 156, 18. 6. 1975, p. 25.