COMMISSION DIRECTIVE

of 13 November 1981

on the calculation of the amount of import duties to be deducted under Article 10 of Directive 76/119/EEC

(81/952/EEC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Directive 76/119/EEC of 18 December 1975 on the harmonization of provisions laid down by law, regulation or administrative action in respect of outward processing [1], and in particular Article 14 thereof,

Whereas under Article 10 of Directive 76/119/EEC total or partial relief from import duties provided for under outward processing relief arrangements is granted by deducting from the amount of import duties applicable to the reimported compensating products the amount of import duties that would be applicable to the temporarily exported goods if they were imported into the Community from the country in which they underwent the last processing operation, hereinafter referred to as 'the amount to be deducted';

Whereas the latter amount may relate only to the quantity of temporarily exported goods which have been used in the production of the reimported compensating products;

Whereas when several kinds of compensating product are obtained from the processing of a single kind of goods, the amount to be deducted should be calculated by determining, if possible, the quantity of temporarily exported goods which has been incorporated in all their constituent elements in each of the compensating products obtained; whereas, when this quantity cannot be determined and in particular when only a part of the constituent elements of the temporarily exported goods is incorporated in each of the compensating products obtained, the amount to be deducted should be calculated by reference to the value of the reimported compensating products as compared with the total value of all the compensating products obtained, the ratio thus obtained being applied to the total quantity of goods temporarily exported;

Whereas, in order to ensure the uniform implementation of this system, the competent authority which possesses all the information on the intended processing at the time of granting the authorization should determine the method to be used for calculating the amount to be deducted;

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

HAS ADOPTED THIS DIRECTIVE:

Article 1

This Directive lays down the rules to be applied in calculating the amount which, under Article 10 (1) of Directive 76/119/EEC, is to be deducted from the amount of import duties applicable to reimported compensated products and which is hereinafter referred to as the 'amount to be deducted'.

Article 2

Where a single kind of compensating product is obtained as a result of the processing of a single kind of temporarily exported goods, the amount to be deducted shall be determined by reference to the quantity of those goods required to manufacture the quantity of reimported compensating products.

Article 3

Where a single kind of compensating product is obtained as a result of the processing of several kinds of temporarily exported goods, the provisions of Article 2 shall be applied to each kind of goods.

Article 4

Where two or more kinds of compensating product are obtained as a result of the processing of a single kind of temporarily exported goods, the amount to be deducted shall be calculated:

(a) according to the quantitative key method, by reference to the quantity of temporarily exported goods required to manufacture each kind of reimported compensating product, if it is possible to determine the quantity of goods whch has been incorporated in all their constituent elments in each of the different kinds of compensating product obtained;

[1] OJ No L 24, 30. 1. 1976, p. 58.