II

(Acts whose publication is not obligatory)

COMMISSION

COMMISSION DIRECTIVE

of 7 September 1978

amending Directive 76/447/EEC relating to the triangular system of the outward processing procedure

(78/765/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 Commission Directive 76/447/EEC of 4 May 1976 relating to the triangular system of the outward processing procedure (2) provides for the information sheet INF-2 to be used in support of the information required to identify the temporarily exported goods in the reimported compensating products and to determine the basis of taxation relating to the goods temporarily exported for the purpose of granting total or partial relief from the import duties applicable to the compensating products;

Whereas, however, in certain cases, and more particularly when the compensating products are obtained from a large and varied number of temporarily exported goods, the use of information sheet INF-2 would give rise to complications; whereas provision should be made for the Member States to use other control and information measures of a kind which give the same guarantee;

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

An Article 8a as follows is inserted in Directive 76/447/EEC:

'Article 8a

Member States concerned with a particular trade flow may conclude specific arrangements for information and control procedures other than those based on the use of the INF-2 sheet and offering equivalent guarantees.

Member States intending to conclude such an arrangement shall notify the draft thereof in advance to the Commission, which shall inform the other Member States.

The arrangement may be implemented if, within two months from the date of receipt of such draft, the Commission has not informed the Member States concerned that there are objections to its implementation.'

Article 2

This Directive is addressed to the Member States.

Done at Brussels, 7 September 1978.

For the Commission

Étienne DAVIGNON

Member of the Commission

(1) OJ No L 24, 30. 1. 1976, p. 58.
(2) OJ No L 121, 8. 5. 1976, p. 52.