II

(Acts whose publication is not obligatory)

COUNCIL

COUNCIL DIRECTIVE

of 22 May 1978

on the harmonization of provisions laid down by law, regulation or administrative action concerning deferred payment of import duties or export duties

(78/453/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 100 thereof,

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Parliament (1),

Having regard to the opinion of the Economic and Social Committee (2),

Whereas Council Directive 69/76/EEC of 4 March 1969 on the harmonization of provisions laid down by law, regulation or administrative action for deferred payment of customs duties, charges having equivalent effect and agricultural levies (3), fixed the conditions on which Member States may defer payment of amounts due in respect of customs duties, charges having equivalent effect or agricultural levies on goods which have been the subject of a customs declaration ;

Whereas, since the date of entry into force of Directive 69/76/EEC, monetary compensatory amounts have been introduced which are applicable to certain imported agricultural products or to certain goods resulting from the processing thereof ; whereas it is necessary to extend the application of the said Directive to these import charges ;

Whereas since that date levies, charges and monetary compensatory amounts on the exportation of certain agricultural products or certain goods resulting from the processing thereof have also been introduced ; whereas it is desirable that provision should be made for granting deferred payment of amounts due in respect of these export charges on the same conditions as those laid down for the payment of the different import charges applicable ;

Whereas all the measures which are henceforth applicable with regard to deferred payment of the customs debt on importation and on exportation should, in the interests of clarity, be included in a single text, and, in consequence, Directive 69/76/EEC should be repealed,

HAS ADOPTED THIS DIRECTIVE :

Article 1

1. This Directive determines the rules which must be laid down in the laws, regulations or administrative provisions of Member States concerning deferred payment of import duties or export duties in respect of goods which have been declared under customs procedure which entails the obligation to pay such duties.

2. For the purposes of this Directive :

(a) 'import duties' means customs duties and charges having equivalent effect, as well as agricultural levies and other import charges laid down within the framework of the common agricultural policy, or in that of specific arrangements applicable, pursuant to Article 235 of the Treaty, to certain goods resulting from the processing of agricultural products ;

(1) OJ No C 7, 12. 1. 1976, p. 73.
(2) OJ No C 15, 22. 1. 1976, p. 2.
(3) OJ No L 58, 8. 3. 1969, p. 14.