COMMISSION DIRECTIVE

of 7 February 1978

on the customs treatment of goods re-imported in the unaltered state under outward processing arrangements

(78/206/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 it follows from Articles 10 and 11 of the above Directive that the partial or total relief from import duties is determined by deducting from the amount of import duties applicable to the re-imported 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 where they underwent processing or the last processing operation ;

Whereas the implementation of these provisions is not essential in cases where goods are re-imported in the unaltered state in accordance with an authorization granted by the competent authorities pursuant to Article 8 ; whereas the customs clearance of these goods can be simplified by assimilating them to returned goods ; whereas their customs treatment should therefore be determined on the same basis as that laid down for returned goods by Council Regulation (EEC) No 754/76 of 25 March 1976 on the customs treatment applicable to goods returned to the customs territory of the Community (2), and its implementing Regulations, notwithstanding the provisions of Article 2 (1) (a) of that Regulation ;

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

The customs treatment applicable to goods in the unaltered state which are re-imported in accordance with an authorization granted by the competent authorities pursuant to Article 8 of Directive 76/119/EEC shall be determined on the same basis as for returned goods in accordance with the provisions of Regulation (EEC) No 754/76 and its implementing Regulations.

Article 2

1. Member States shall bring into force the measures necessary to comply with this Directive not later than 1 March 1978 and shall forthwith inform the Commission thereof.

2. The Commission shall forward this information to the other Member States.

Article 3

This Directive is addressed to the Member States.

Done at Brussels, 7 February 1978.

For the Commission

Étienne DAVIGNON

Member of the Commission

(1) OJ No L 24, 30. 1. 1976, p. 58.
(2) OJ No L 89, 2. 4. 1976, p. 1.