II

(Acts whose publication is not obligatory)

COUNCIL

COUNCIL DIRECTIVE

of 20 July 1976

on the application of Directive 69/73/EEC with regard to inward processing authorizations for certain products originating in EFTA States and the Faroe Islands

(76/616/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 Directive 76/119/EEC [2], and in particular Article 29 thereof,

Having regard to the proposal from the Commission,

Whereas, under the terms of Article 5 (1) of Directive 69/73/EEC, the granting of the benefit of inward processing arrangements presupposes that such processing will contribute towards providing the most favourable conditions for the export of goods resulting from such processing without conflicting with essential interests of producers within the Community;

Whereas undertakings in Denmark and the United Kingdom can obtain products originating in EFTA States free of duty without having to resort to the inward processing arrangements;

Whereas, on the other hand, undertakings established within the Community as originally constituted and in Ireland must resort to the inward processing arrangements in order to obtain these products with suspension of duties; whereas recourse to these arrangements involves examining whether the conditions referred to in Article 5 (1) of Directive 69/73/EEC are fulfilled; whereas this examination must relate to the Community as currently constituted;

Whereas, in accordance with the timetable for tariff dismantling, products originating in EFTA States benefit, as a general rule, from a reduction to 20 % of the basic rate of customs duty upon importation into the Community as from 1 January 1976; whereas these customs duties are to be abolished by 1 July 1977 for most of these products; whereas this tariff dismantling results from the Agreements concluded between the European Economic Community and the EFTA States; whereas these Agreements were concluded with the said States by the following Regulations:

— Austria: Regulation (EEC) No 2836/72 [3],
— Sweden: Regulation (EEC) No 2838/72 [4],
— Switzerland; Regulation (EEC) No 2840/72 [5],
— Iceland: Regulation (EEC) No 2842/72 [6],
— Portugal: Regulation (EEC) No 2844/72 [7],
— Norway: Regulation (EEC) No 1691/73 [8],
— Finland: Regulation (EEC) No 3177/73 [9];

(1) OJ No L 58, 8. 3. 1969, p. 1.
(2) OJ No L 24, 30. 1. 1976, p. 58.
(3) OJ No L 300, 31. 12. 1972, p. 1.
(4) OJ No L 300, 31. 12. 1972, p. 96.
(5) OJ No L 300, 31. 12. 1972, p. 188.
(6) OJ No L 301, 31. 12. 1972, p. 1.
(7) OJ No L 301, 31. 12. 1972, p. 164.
(8) OJ No L 171, 27. 6. 1973, p. 1.
(9) OJ No L 328, 28. 11. 1973, p. 1.