II

(Acts whose publication is not obligatory)

COMMISSION

COMMISSION DIRECTIVE

of 23 September 1975

amending Commission Directive 73/95/EEC in so far as it concerns the methods of application of inward processing

(75/681/EEC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community;

Having regard to Council Directive No 69/73/EEC(1) of 4 March 1969 on the harmonization of provisions laid down by law, regulation or administrative action in respect of inward processing, as last amended by the Act of Accession (2), and in particular Article 28 thereof;

Whereas Commission Directive No 73/95/EEC (3) of 26 March 1973 applying Articles 13 and 14 of the said Council Directive provides in Article 7 that it shall enter into force within six months following its notification;

Whereas such notification took place on 6 April 1973;

Whereas the Council adopted on 27 June 1974 a resolution (4) on measures to be taken to simplify the task of customs administrations; whereas the correct application of the provisions of the Directive of 26 March 1973 (in particular because of the enlargement of the Community) would undoubtedly involve administrative difficulties — whereas consequently the existing text of that Directive should be revised in order to simplify the task of applying it;

Whereas import duties and taxes having equivalent effect between the Community as originally constituted and the new Member States, and between the new Member States themselves, will be abolished on 1 July 1977 when the common customs tariff and the unified ECSC tariff will be applied in full by the new Member States; whereas the application of the Directive of 26 March 1973 before 1 July 1977 would cause considerable difficulties;

Whereas the period allowed for the Member States to bring into force the measures necessary to comply with the implementing Directive of 26 March 1973 has already been extended several times by Commission Directives (5); whereas this period expires on 30 September 1975;

Whereas for the reasons mentioned above this period should be extended until 30 June 1977;

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(1) OJ No L 58, 8. 3. 1969, p. 1.
(2) OJ No L 73, 26. 3. 1972, p. 14.
(3) OJ No L 120, 7. 5. 1973, p. 17.
(4) OJ No C 79, 8. 7. 1974, p. 1.

(5) Directive No 73/325/EEC of 5 October 1973, OJ No L 297, 25. 10. 1973, p. 30;
Directive No 74/204/EEC of 27 March 1974, OJ No L 108, 22. 4. 1974, p. 25;
Directive No 74/508/EEC of 30 September 1974, OJ No L 286, 23. 10. 1974, p. 14.

Whereas in the interests of clarity, having in mind the Council resolution of 26 November 1974 (1) on the codification of legal Acts, the text of the implementing Directive of 26 March 1973 as a whole should be brought up to date in order to do this, not only those parts which are to be, or have been, amended but also those parts which remain unchanged should be included in one text, therefore the Articles and the Annex set out in the said implementing Directive, as last amended by Commission Directive No 74/508/EEC of 30 September 1974, should be replaced by the Articles and Annex set out in this Directive, comprising all the provisions with which the Member States must comply;

Whereas since the Committee on Inward Processing has not delivered an opinion, the Commission was unable to adopt the provisions proposed in accordance with Article 28 (3) (a) of the abovementioned Council Directive of 4 March 1969; whereas pursuant to (3) (b) and (c) of the said Article, the Commission submitted to the Council a proposal relating to the provisions to be adopted, and whereas the Council has taken no action within the three months following receipt of that proposal,

HAS ADOPTED THIS DIRECTIVE:

Article 1

The text and Annex of the Commission Directive of 26 March 1973 applying Articles 13 and 14 of the Council Directive of 4 March 1969 on the harmonization of provisions laid down by law, regulation or administrative action in respect of inward processing, shall be replaced by the text and Annex hereinafter set out:

'*Article 1*

This Directive sets out to adopt certain provisions for applying Articles 13 and 14 of the Council Directive of 4 March 1969 on the harmonization of the provisions laid down by law, regulation or administrative action in respect of inward processing.

Article 2

When compensating products, intermediate products, or goods in the unaltered state are placed, with a view to their later exportation, under the Community transit procedure (external procedure) the section in the Community transit document reserved for the description of the goods should include one of the following endorsements:

'P.I. goods'

'A.F. varer'

'A.V.-Waren'

'Marchandises P.A.'

'Merci P.A.'

'A.V.-goederen'

Article 3

When compensating products, intermediate products or goods in the unaltered state are placed under one of the other international transit procedures referred to in the first subparagraph of Article 7 (1) of Council Regulation (EEC) No 542/69 the relevant transit document shall include one of the entries specified in Article 2.

Article 4

1. At the request of the holder of the approval granting the benefit of the inward processing arrangements, the authorities competent to grant the approval and issue the transit documents shall take the measures necessary to ensure that in the event of the goods being entered for home use the customs duties, charges having equivalent effect, agricultural levies and other charges provided for within the framework of the common agricultural policy, or in one of the specific systems applicable under Article 235 of the Treaty to certain goods which result from the processing of agricultural products which are due, may be determined in accordance with Articles 14 (a) and 16 of the Directive referred to in Article 1.

2. The competent authorities have the power to endorse forthwith the information sheet prescribed by Article 6; if necessary they shall return the original to the holder and keep the copy.

Article 5

1. When a request is made for the compensating products, intermediate products or goods in the unaltered state referred to Articles 2 and 3, to be partially or wholly entered for home use in accordance with Articles 14 and 15 (1) (b) of the Directive referred to in Article 1, the competent authorities responsible for allowing the goods or products to be entered for home use may request

(1) OJ No C 20, 28. 1. 1975, p. 1.

the competent authorities of the Member State which issued the approval granting the benefit of inward processing arrangements, to indicate the amount of customs duties, charges having equivalent effect, agricultural levies and other charges provided for within the framework of the common agricultural policy, or in one of the specific systems applicable under Article 235 of the Treaty to certain goods which result from the processing of agricultural products, to be charged in pursuance of Article 16 of the Directive referred to in Article 1.

They shall make the request on the information sheet prescribed by Article 6 and shall forward both the original and copy; where appropriate, the authority requesting the information may make an extra copy for its own needs.

2. The competent authorities of the Member State to whom the information sheet is forwarded shall provide the information requested; they shall return the original and keep the copy. However, the competent authorities shall no longer be required to supply the information once the period for keeping documents has expired.

Article 6

1. The information sheet shall be drawn up in one original and one copy on a form INF.-1 corresponding to the specimen in the Annex.

2. The form shall be printed on white paper, free of mechanical pulp, dressed for writing purposes and shall weigh between 40 and 65 g/m².

3. The size of the form shall be 210 × 297 mm, line spacing being 4·24 mm (1/6 of an inch); the lay-out of the form must be strictly observed.

4. Member States shall be responsible for having the form printed. The form shall bear an individual serial number.

5. The form shall be printed in one of the official languages of the Community designated by the competent authorities of the Member State issuing the sheet. The part of the sheet where the request for information is entered shall be filled in one of the official languages of the Community designated by the competent authorities of the Member State issuing the sheet. The competent authorities of the Member State which is to supply the information or make use of it may request that the information contained in the forms submitted to them be translated into the official language, or one of the official languages, of that Member State.

Article 7

Member States shall bring into force the measures necessary to comply with this Directive in such a way that the measures shall apply from 1 July 1977.

Article 8

Each Member State shall notify the Commission of the provisions made to implement this Directive.

The Commission shall forward such information to the other Member States.

Article 9

This Directive is addressed to the Member States.'

Article 2

This Directive is addressed to the Member States.

Done at Brussels, 23 September 1975.

For the Commisson

Finn GUNDELACH

Member of the Commission