II

(Acts whose publication is not obligatory)

COUNCIL

COUNCIL DIRECTIVE

of 26 March 1973

on the implementation of Article 18 of the Directive of 4 March 1969 on the harmonization of provisions laid down by law, regulation or administrative action in respect of inward processing

(73/82/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community.

Having regard to the Council Directive of 4 March 1969 [1] on the harmonization of provisions laid down by law, regulation or administrative action in respect of inward processing, and in particular Article 18 thereof;

Having regard to the proposal from the Commission;

Whereas operations carried out under the inward processing arrangements may give rise to the marketing of manufacturing scrap and waste in the customs territory of the Community if the conditions for their marketing laid down by Articles 14 and 15 of the said Directive are fulfilled;

Whereas in the event of such marketing of scrap and waste in these conditions, the implementation of Articles 16 and 17 of the said Directive may be of such a kind as to endanger the economic interest of the operations which gave rise to the granting of the inward processing arrangements and thus prevent the purpose of the arrangements from being achieved, namely to create the most favourable conditions for the export of compensating products;

Whereas at present certain Member States levy taxes on scrap and waste by applying, in accordance with Article 35 of the said Directive, customs duties, charges having equivalent effect and agricultural levies pertaining thereto, while other Member States must apply the taxation rules laid down in Articles 16 and 17 of the said Directive;

Whereas it is therefore appropriate to lay down standard taxation laws at Community level for the marketing of manufacturing scrap and waste;

Whereas taxation according to the special conditions of Article 18 of the said Directive also makes it possible to simplify the administrative procedures for determining and calculating the amount of customs duties, charges having equivalent effect and agricultural levies relating to such scrap and waste;

Whereas it is therefore appropriate to settle this problem immediately without the proposed solution having any detrimental effect for the time being on the implementation of other provisions existing at national level, which may, as laid down in Article 35 of the said Directive, remain applicable,

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[1] OJ No L 58, 8. 3. 1969, p. 1.