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COMMISSION DIRECTIVE

of 30 June 1971

on the application of Article 2 (3) (d) and (4) of the Council Directive of 4 March 1969 on the harmonisation of provisions laid down by law, regulation or administrative action in respect of inward processing

(71/261/EEC)

THE COMMISSION 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 harmonisation of provisions laid down by law, regulation or administrative action in respect of inward processing, and in particular Article 28 thereof;

Whereas under Article 2 (3) (d) of that Directive compensating products means products produced by using agents such as catalysts, accelerators or retarders of chemical reactions which, being employed in the course of production, disappear entirely or partially when so employed and are thereafter not distinguishable in the goods produced;

Whereas to facilitate the application of that provision it is desirable to specify which agents may be used within the meaning of the aforementioned Directive;

Whereas the agents listed in the Annex to this Directive, where they are used for purposes set out therein may be included among those agents;

Whereas under Article 2 (4) the total or partial disappearance of such agents shall be treated as exportation of compensating products if the goods produced are exported;

Whereas it should be provided that, where the goods produced are not exported in their entirety, they may be so treated only in so far as they are exported;

whereas, moreover, they shall be so treated only for that part of the agents referred to above which have disappeared in the course of production of the exported goods;

Whereas the provisions of this Directive are in accordance with the Opinion of the Committee on Inward Processing;

HAS ADOPTED THIS DIRECTIVE:

Article 1

The purpose of this Directive is to bring into effect provisions implementing Article 2 (3) (d) and (4) of the Council Directive of 4 March 1969 on harmonisation of provisions laid down by law, regulation and administrative action in respect of inward processing.

Article 2

The agents listed in the Annex, if they are especially intended for the purposes set out in that Annex, may be included among those to which the provisions of Article 2 (3) (d) and (4) of the Directive mentioned in Article 1 apply.

Article 3

Article 2 (4) of the Directive mentioned in Article 1 must be understood as applying only to that part of the agents defined in Article 2 (3) (d) which has disappeared in the course of production of the exported goods.

[1] OJ No L 58, 8.3.1969, p. 1.