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COUNCIL DIRECTIVE

of 21 June 1971

on harmonisation of the provisions laid down by law, regulation or administrative action relating to the usual forms of handling which may be carried out in customs warehouses and in free zones

(71/235/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 100 thereof;

Having regard to Council Directive No 69/74[1] of 4 March 1969 on harmonisation of the provisions laid down by law, regulation or administrative action relating to customs warehousing procedure, and in particular Article 9 thereof;

Having regard to the proposal from the Commission;

Having regard to the Opinion of the European Parliament;

Having regard to the Opinion of the Economic and Social Committee[2];

Whereas in accordance with Article 9 (1) of the above-mentioned Directive, the common list of the usual forms of handling, referred to in the first subparagraph of that paragraph, which may be carried out in the various types of warehouses should be drawn up.

Whereas, in accordance with Article 3 of Council Directive, No 69/75[3] of 4 March 1969 on harmonisation of the provisions laid down by law, regulation or administrative action relating to free zones, it must be possible for goods placed in free zones to be the subject of the usual form of handling shown in the common list;

Whereas such usual forms of handling as are needed to ensure preservation of goods or to improve packaging or marketable quality should be included in that list;

Whereas it is necessary to specify the conditions of application of the rules laid down with regard to taxation, taking into account the fact that the usual forms of handling ought not in principle to have any effect on such taxation;

HAS ADOPTED THIS DIRECTIVE:

Article 1

1. The common list of usual forms of handling, referred to in Article 9 (1) of Council Directive No 69/74 of 4 March 1969 on harmonisation of the provisions laid down by law, regulation or administrative action relating to customs warehousing procedure, shall be as follows:

1. Examinations stocktaking and sampling;

2. Elementary repairs following damage incurred during transport or storage;

3. Cleaning;

4. Removal of damaged parts;

5. Sorting, straining, sifting, mechanical clarification, filtering, unpotting, drawing off and any other similar simple treatment;

6. The affixing to the goods themselves, or to their packings, of marks, seals, labels, or other similar distinguishing signs, on condition that there is no risk of that giving the goods an apparent origin different from their real one;

[1] OJ No L 58, 8.3.1969, p. 7.
[2] OJ No C 41, 29.4.1971, p. 9.
[3] OJ No L 58, 8.3.1969, p. 11.