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COUNCIL DIRECTIVE

of 30 July 1968

on harmonisation of the provisions laid down by law, regulation or administrative action relating to:

1. customs treatment of goods entering the customs territory of the Community

2. temporary storage of such goods

(68/312/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 the proposal from the Commission;

Having regard to the Opinion of the European Parliament[1];

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

Whereas the Community is based upon a customs union;

Whereas the establishment of the customs union is governed in the main by Title I, Chapter 1 of the Treaty; whereas that chapter of the Treaty contains a series of specific provisions, dealing in particular with the elimination of customs duties between Member States, the establishment and progressive introduction of the Common Customs Tariff and the autonomous alteration or suspension of the duties therein; whereas, while Article 27 provides that Member States shall, before the end of the first stage in so far as may be necessary, take steps to approximate their provisions laid down by law, regulation or administrative action in respect of customs matters, that Article does not empower the institutions of the Community to issue binding provisions in that field; whereas, however, a thorough examination, undertaken jointly with Member States, has shown the need in certain fields for decision, by binding acts of the Community, upon measures essential for the introduction of customs legislation which will ensure uniform application of the Common Customs Tariff;

Whereas in all the Member States there are provisions laid down by law, regulation or administrative action concerning customs treatment of goods entering the customs territory of those States; whereas temporary storage of such goods is provided for in most of the Member States;

Whereas certain differences contained in those provisions could lead to deflection of trade and of customs receipts if they were to remain operative after the customs union has been fully achieved;

Whereas such provisions directly affect the establishment and operation of the common market;

Whereas it is necessary for common rules to be made in the Member States applicable to customs treatment of goods entering the Community and to temporary storage of such goods under customs supervision where they are not immediately after their arrival redispatched out of the Community or placed under a customs procedure;

HAS ADOPTED THIS DIRECTIVE:

Article 1

1. This Directive prescribes the rules which must be incorporated in the provisions laid down by law, regulation or administrative action in Member States in respect of customs treatment of goods entering the customs territory of the Community or coming from a free zone situated in the territory of the Community, and also the rules concerning provisional deposit of those goods where such a system either exists or is planned within a Member State.

2. Goods admitted to and allowed to remain on the customs territory of the Community, without immediately being placed under a customs procedure,

[1] OJ No C 55, 5.6.1968, p. 34.
[2] OJ No C 58, 13.6.1968, p. 5.