

COMMISSION OF THE EUROPEAN COMMUNITIES

COM(75) 228 final.

Brussels, 28 May 1975

Proposal for a

COUNCIL DIRECTIVE

amending the Commission Directive 73/95/EEC
of 26 March 1973 applying Articles 13 and 14
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.

(submitted to the Council by the Commission)

COM(75) 228 final.

EXPLANATION

1. The entry into force of Commission Directive 73/95/EEC, of 26 March 1973 (1) applying Articles 13 and 14 of the Council Directive of 4 March 1969 (2), on the harmonisation of provisions laid down by law, regulation or administrative action in respect of inward processing, as last amended by Commission Directive 74/508/EEC of 30 September 1974 (3) is foreseen for 1 October 1975.
2. During meetings of the Inward Processing Committee several delegations have indicated that Directive 73/95/EEC does not correspond to current needs, having been drawn up before the enlarging of the Community. Moreover, it has been suggested that the administrative procedure provided for in the control directive will create administrative complications and difficulties out of all proportion to the intended aim.
3. The control directive (and the basic Directive) mentions "customs duties, charges having equivalent effect, and agricultural levies". The charges provided for within the framework of the common agricultural policy or of trade systems as defined by Regulations Nos. 170/67/EEC and (EEC) 1059/69 which are not called "agricultural levies" should be set out in an unambiguous way.
4. The current presentation of form INF.-1 should be revised to allow the communication of the amount of customs duties to be taken into consideration for the calculation of the compensatory levies eventually due, in order to allow interested parties to choose between the payment of the customs duties in the country where processing takes place, and the compensatory levy.
5. The majority of the delegations in the Inward Processing Committee have expressed themselves in favour of a postponement until July 1st, 1977, of the date on which the Directive, after modification, must be implemented. on which date the common customs tariff and the unified ECSC tariff will be applied in full by the new Member States; the application of the Directive before July 1, 1977, would run into considerable difficulties. A prolongation of the period until June 30, 1977, is considered necessary.

(1) OJ No L 120, 7.5.1973, p. 17

(2) OJ No L 58, 8.3.1969, p. 1

(3) OJ No L 286, 23.10.1974, p. 14

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Proposal for a Council Directive of
amending the Commission Directive 73/95/EEC
of 26 March 1973 applying Articles 13 and 14
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.

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the Council Directive No 69/73/EEC (1) of 4 March 1969 on the harmonisation of provisions laid down by law, regulation or administrative action in respect of inward processing as last amended by the Act (2) annexed to the Treaty (3) on the accession of new Member States to the European Economic Community and the European Atomic Energy Community signed at Brussels on 22 January 1972, and in particular Article 28 thereof;

Whereas the Directive (4) applying Articles 13 and 14 of the foresaid Council Directive, which the Commission adopted on 26 March 1973, makes provisions in Article 7 for entry into force not later than six months after its notification;

Whereas the notification took place on 6 April 1973;

Whereas the Council adopted on 27 June 1974 a resolution on the measures to be taken to simplify the task of customs administrations (5); whereas it is proving that the correct application of the application Directive of 26 March 1973, in particular as a result of the enlargement of the Community, would involve administrative difficulties; whereas consequently there are grounds for revising the present text of that Directive in order to simplify its application;

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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 73, 26.3.1972, p. 5
(4) OJ No L 120, 7.5.1973, p. 17
(5) OJ No C. 79, 8.7.1974, p. 1

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 on which date 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 run into considerable difficulties;

Whereas the period allowed to the Member States to put into effect the necessary measures to conform to the application Directive of 26 March 1973 has already been prolonged several times by Commission Directives (1); whereas this period expires on 30 September 1975;

Whereas for the reasons mentioned above a prolongation of the period until 30 June 1977 is considered necessary;

Whereas it is advisable in a desire for clarity, and having regard to the Council resolution of 26 November 1974 (2) on the codification of legal acts, to proceed to bring up to date the text of the application Directive of 26 March 1973 in its entirety; whereas there are grounds in order to do this, to include in a single text not only those parts which are to undergo or have undergone amendments, but in addition those parts which remain unchanged; whereas as a result in the application Directive referred to above as last amended by the Commission Directive No 74/508/EEC of 30 September 1974, it is advisable to replace the Articles and the Annex by the Articles and Annex to this Directive, including in their entirety the provisions to which the Member States must conform;

Whereas without a favourable opinion from the Inward Processing Committee the Commission has been unable to adopt the provisions proposed in this respect under the procedure laid down in Article 28(3)(a) of the abovementioned Council Directive of 4 March 1969;

HAS ADOPTED THIS DIRECTIVE;

(1) Directive of 5 October 1973 No 73/325/EEC, OJ No L 297, 25.10.1973, p. 30
Directive of 27 March 1974 No 74/204/EEC, OJ No L 108, 22. 4.1974, p. 25
Directive of 30 September 1974 No 74/508/EEC, OJ No L 236, 23.10.1974, p. 14

(2) OJ No C 20, 28.1.1975, p. 1

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 harmonisation of provisions laid down by law, regulation or administrative action in respect of inward processing, are replaced by the text and annex which follow:

"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 harmonisation 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 box on 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 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 complete forthwith the information sheet prescribed in 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 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 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 x 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

The 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.

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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 all Member States."

Article 2

This Directive is addressed to all Member States.

Done at Brussels,

For the Council

1. Holder of authorisation for inward processing 2. Application to be made to: 3. Information to be supplied to: 4. Transit system ⁽¹⁾ <input type="checkbox"/> T1 <input type="checkbox"/> TIR <input type="checkbox"/> TIF <input type="checkbox"/> RHINE MANIFEST <input type="checkbox"/> CIM WAYBILL valid as T1 <input type="checkbox"/> of No Issued by		INF.-1 Original INWARD PROCESSING INFORMATION SHEET No. A.000.000 5. APPLICATION ⁽¹⁾ <input type="checkbox"/> The undersigned, holder of authorization for inward processing <input type="checkbox"/> The responsible office whose name and address are given in box 3, applies for 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 processing of agricultural products, to be determined in respect of the goods named hereunder which would be due if entered for home use in the Member State required to supply the information. <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="border: 1px solid black; padding: 5px; text-align: center;">Official stamp</div> <div style="border-top: 1px solid black; width: 150px;"></div> </div> <div style="text-align: right;">(Signature)</div>	
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6. Packages	7. Description and quantity of goods	A
6. Packages	7. Description and quantity of goods	B
6. Packages	7. Description and quantity of goods	C

8. Information supplied by the competent authorities				
9.	10. Amounts determined as —			14. Currency
	11. Customs duties	12. Charges having equiv. effect	13. Other charges ⁽³⁾	
A				
B				
C				

15. Remarks

Official stamp

At 19
 (Signature)

⁽¹⁾ Enter "X" in the appropriate box.

⁽²⁾ Insert the appropriate document, for example, ship's manifest

⁽³⁾ Insert the appropriate description in box 15, for example, agricultural levy

16. REQUEST FOR VERIFICATION

The responsible department indicated hereunder requests that the authenticity of this information sheet and the accuracy of the information it contains be verified

At: _____ 19 _____

Official
stamp

(Signature)

Responsible office

17. RESULT OF VERIFICATION

The control carried out by the responsible office indicated hereunder confirms that this information sheet (*)

☐ has been correctly stamped by the competent authorities indicated and that the information it contains is accurate;

☐ gives rise to the remarks annexed hereto

Official
stamp

At: _____

(Signature)

Responsible office

(*) Enter "X" in the appropriate box.

NOTES

NOTES

A. General notes

1. The part of the sheet requesting information (boxes 1 to 7) shall be filled in either by the holder of the authorisation for inward processing or by the office requesting the information
2. The form must be filled in so that it is legible and indelible, preferably using a type-writer. It shall not contain any erasures or overwritten words. Corrections should be made by crossing out the wrong words and adding further particulars, if necessary. Corrections must be approved by the person filling in the sheet and endorsed by the competent authorities.

B. Special notes referring to the relevant box numbers

1. Give the full name and address including the postal code, if any, and the name of the Member State. This item is left blank when the application is made by the competent authorities of the Member State requesting the information.
2. Give the full name and address including the postal code, if any, and the name of the Member State, of the competent authority.
3. Give the full name and address including postal code, if any, and the name of the Member State of the competent authority requesting the information. This item is left blank when the application is made by the holder of the authorisation for inward processing.
6. Give the number, kind, marks and numbers of packages. In the case of unpackaged goods, give the number of objects, or, if appropriate, insert 'bulk'.
7. Give the usual trade description of the goods or their tariff description. The description must correspond to that used in the documents indicated in item 4. The quantity must be expressed in units of the metric system: kg, net, litres, m³ etc.
10. The amounts shall be entered in national currency, one figure per small box, the last two boxes being reserved for fractions of a unit, if any.

14. National currencies shall be indicated by the following signs:

- FB for Belgian francs,
 - DM for German marks,
 - FF for French francs,
 - LI for Italian lira,
 - LF for Luxembourg francs,
 - FL for Dutch guilders,
 - KR for Danish kroner,
 - IE for Irish pounds,
 - £ for pounds sterling.
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