

## II

*(Acts whose publication is not obligatory)*

## COMMISSION

## COMMISSION DIRECTIVE

of 4 June 1976

on the calculation of total or partial relief from import duties under the outward processing procedure

(76/527/EEC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Directive 76/119/EEC of 18 December 1975 on the harmonization of provisions laid down by law, regulation or administrative action in respect of outward processing<sup>(1)</sup>, and in particular Article 14 thereof,

Having regard to Council Regulation (EEC) No 974/71 of 12 May 1971 on certain measures of conjunctural policy to be taken in agriculture following the temporary widening of the margins of fluctuation for the currencies of certain Member States<sup>(2)</sup>, as last amended by Regulation (EEC) No 557/76<sup>(3)</sup>, and in particular Article 6 thereof,

Having regard to Council Regulation (EEC) No 243/73 of 31 January 1973 laying down general rules for the system of compensatory amounts for rice and fixing these amounts for certain products<sup>(4)</sup>, as amended by Regulation (EEC) No 1999/74<sup>(5)</sup>, and in particular Article 7 (1) thereof, and the corresponding provisions of other Regulations laying down the general rules for the system of compensatory amounts for agricultural products,

Having regard to Council Regulation (EEC) No 2727/75 of 29 October 1975 on the common organization of the market in cereals<sup>(6)</sup>, as last amended by Regulation (EEC) No 1143/76<sup>(7)</sup>,

Having regard to Council Regulation (EEC) No 2759/75 of 29 October 1975 on the common organization of the market in pigmeat<sup>(8)</sup>, as amended by Regulation (EEC) No 367/76<sup>(9)</sup>, and in particular Article 13 (5) thereof,

Having regard to Council Regulation (EEC) No 2771/75 of 29 October 1975 on the common organization of the market in eggs<sup>(10)</sup>, as amended by Regulation (EEC) No 368/76<sup>(11)</sup>, and in particular Article 8 (4) thereof,

Having regard to Council Regulation (EEC) No 2777/75 of 29 October 1975 on the common organization of the market in poultrymeat<sup>(12)</sup>, as amended by Regulation (EEC) No 369/76<sup>(13)</sup>, and in particular Article 8 (4) thereof,

Having regard to Council Regulation (EEC) No 2784/75 of 29 October 1975 concerning the implementing conditions of the system of compensatory amounts on importation of the goods referred to in Article 47 (1) of the Act concerning the conditions of accession and adjustments to the Treaties<sup>(14)</sup>,

<sup>(6)</sup> OJ No L 281, 1. 11. 1975, p. 1.

<sup>(7)</sup> OJ No L 130, 19. 5. 1976, p. 1.

<sup>(8)</sup> OJ No L 282, 1. 11. 1975, p. 1.

<sup>(9)</sup> OJ No L 45, 21. 2. 1976, p. 1.

<sup>(10)</sup> OJ No L 282, 1. 11. 1975, p. 49.

<sup>(11)</sup> OJ No L 45, 21. 2. 1976, p. 2.

<sup>(12)</sup> OJ No L 282, 1. 11. 1975, p. 77.

<sup>(13)</sup> OJ No L 45, 21. 2. 1976, p. 3.

<sup>(14)</sup> OJ No L 282, 1. 11. 1975, p. 108.

<sup>(1)</sup> OJ No L 24, 30. 1. 1976, p. 58.

<sup>(2)</sup> OJ No L 106, 12. 5. 1971, p. 1.

<sup>(3)</sup> OJ No L 67, 15. 3. 1976, p. 1.

<sup>(4)</sup> OJ No L 29, 1. 2. 1973, p. 26.

<sup>(5)</sup> OJ No L 209, 31. 7. 1974, p. 5.

Whereas the Act of Accession has provided for a system of accession compensatory amounts intended to compensate for the differences in agricultural price levels in the new Member States and the Community as originally constituted during the transitional period;

Whereas it is necessary to adopt rules of application to ensure that the calculation referred to in Article 10 of Directive 76/119/EEC of the total or partial relief from import duties under outward processing is carried out taking account of the necessity to respect the objectives sought by the adoption of monetary compensatory amounts and accession compensatory amounts;

Whereas when goods are exported for outward processing the monetary compensatory amounts and the accession compensatory amounts are levied or granted in accordance with the general rules for the application of these amounts;

Whereas on reimportation the monetary compensatory amounts are applied without regard to the fact that the products are being reimported after outward processing; whereas the import duties applicable to the reimported products shall not, therefore, be modified by the monetary compensatory amounts that would be levied or granted on the monetary compensatory amounts that would be levied or granted on the temporarily exported goods if they were imported into the Member State concerned from the country where they were subject to processing or to the last processing operation;

Whereas on reimportation of products, which have been exported to another Member State for outward processing, the accession compensatory amounts which are levied on reimportation, shall be applied without regard to the fact that the products are being reimported after outward processing;

Whereas the Council Regulations on the common organization of the markets in cereals, pigmeat, eggs and poultrymeat provide the possibility of collecting an additional amount on the import of agricultural products from third countries; whereas it is necessary to adopt rules of application in order to avoid that an additional amount, fixed to compensate for the level of prices practised in third countries leads to a distortion in the calculation of the total or partial relief from import duties applicable to products which after being temporarily exported from the Community are reimported in the form of compensating products;

Whereas the measures provided for in this Directive are in accordance with the opinion of the Committee

on Customs Processing Arrangements and of the Management Committees concerned,

HAS ADOPTED THIS DIRECTIVE:

#### *Article 1*

1. For the calculation of the total or partial relief from import duties provided for in Article 10 of the Council Directive of 18 December 1975 on the harmonization of provisions laid down by law, regulation or administrative action in respect of outward processing (the basic Directive) the amount of import duties applicable to the reimported products shall not be modified:

- (a) by the monetary compensatory amounts;
- (b) by the additional amounts provided for by
  - Article 14 (2) of Regulation (EEC) No 2727/75
  - Article 13 (1) of Regulation (EEC) No 2759/75
  - Article 8 (1) of Regulation (EEC) No 2771/75
  - Article 8 (1) of Regulation (EEC) No 2777/75

which would be applicable to the temporarily exported goods if they were imported into the Member State concerned from the country in which they were subject to processing or to the last processing operation.

2. For the calculation of the total or partial relief from import duties mentioned in Article 1 (1) on products which are reimported after outward processing in another Member State, the import duties applicable to the reimported products shall not be modified by the accession compensatory amounts which would be applicable to the temporarily exported goods if they were imported into the Member State concerned from the Member State in which they were subject to processing or to the last processing operation.

#### *Article 2*

Member States shall bring the measures necessary to comply with this Directive into force in such a way that the measures shall apply from the date on which the measures necessary to comply with the basic Directive are applied.

#### *Article 3*

1. Each Member State shall immediately notify the Commission of the provisions made to implement this Directive.

2. The Commission shall forward this information to the Member States.

Done at Brussels, 4 June 1976.

*Article 4*

*For the Commission*

Finn GUNDELACH

*Member of the Commission*

This Directive is addressed to the Member States.

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