COMMISSION REGULATION (EEC) No 3548/84

of 17 December 1984

laying down certain provisions for the application of Regulation (EEC) No 2763/83 on arrangements permitting goods to be processed under customs control before being put into free circulation

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2763/83 of 26 September 1983 on arrangements permitting goods to be processed under customs control before being put into free circulation (1), and in particular Article 15 thereof,

Whereas, in order to establish rules on the procedure for placing goods under the arrangements for processing under customs control, it is appropriate to base such rules on those already existing for other customs arrangements, with changes to take account of particular aspects of the arrangements for processing under customs control ;

Whereas it is appropriate to provide for certain reliefs from the procedure concerning the issue of the authorization and the declaration for placing goods under the arrangements ;

Whereas the customs value of the processed products must be determined taking into account the object of the arrangements, which is to draw activities to the Community, and the necessity to guarantee the protection of Community producers provided by the Common Customs Tariff ;

Whereas, furthermore, in order to ensure the above-mentioned objective of the arrangements, it is necessary to provide for the non-application of special measures of commercial policy for goods in the unaltered state if such measures are not provided for in regard to the processed products ;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Committee for Customs Processing Arrangements,

HAS ADOPTED THIS REGULATION :

TITLE I

The placing of goods under the arrangements

Article 1

The placing of goods under the arrangements for processing under customs control, hereinafter referred to as the 'arrangements', shall be subject to the lodging at a competent customs office, under the conditions established by this Regulation, of a declaration for placing goods under the arrangements for processing under customs control, hereinafter referred to as the 'declaration'.

The person making the declaration is hereinafter referred to as the 'declarant'.

Article 2

1. The declaration shall be made in writing on a form in accordance with the official model established by the customs authority.

2. The declaration shall be signed and shall contain particulars of the authorization and the information necessary for the identification of the goods, for the application of any provisions governing the placing of the goods under the arrangements and for the imposition, where appropriate, of import duties.

It shall include the following particulars :

(a) the name or style and address of the declarant ;

(b) where the declarant is not himself the holder of the authorization, the name or style and address of the said holder ; where the person carrying out the processing is not one of the aforementioned persons, the name or style and address of the processor ;

(c) the commercial description of the goods ;

(d) the Common Customs Tariff nomenclature heading or subheading of the goods and a description of the said goods in conformity with the terms of that nomenclature or in terms that are sufficiently precise to enable the customs authority to determine forthwith and unambiguously that they correspond to the tariff heading or subheading declared ;

(e) the nature of the processing ;

(f) the commercial description of the processed products to be obtained ;

(g) the rate of yield provided for or, where appropriate, the method for establishing the said rate of yield ;

(1) OJ No L 272, 5. 10. 1983, p. 1.

(h) the period of time within which the goods placed under the arrangements must be dealt with in one of the ways provided for in Article 10 of Regulation (EEC) No 2763/83, hereinafter referred to as the 'basic Regulation';

(i) the place where the processing is to be carried out;

(j) the number, kind, marks and serial numbers of the packages containing the goods, or, in the case of unpackaged goods, the number of items covered by the declaration or, where appropriate, the words 'in bulk', and such description of the unpackaged goods as is necessary for their identification;

(k) in the case of goods declared for the arrangements by means of a summary declaration as provided for in Article 3 of Council Directive 68/312/EEC (1), a reference to the said summary declaration, unless the customs authority itself undertakes to indicate this information;

(l) in the case of goods entered for the arrangements for which no summary declaration as provided for under point (k) has been made:

— where the goods have not been previously placed under another customs procedure, the information necessary for the identification of the means of transport used to bring the goods to the customs office;

— where the goods have been placed under another customs procedure, the information necessary for the discharge of this procedure,

— where the goods have been placed in free zones, where appropriate, the information necessary for the identification of the means of transport used to bring the goods to the customs office;

(m) particulars of the quantities of the goods;

(n) in the case of goods liable to *ad valorem* duties, their customs value as determined in accordance with Council Regulation (EEC) No 1224/80 (2);

(o) in the case of goods liable to specific duties, any additional specifications of quantity which may be necessary for the application of those duties;

(p) in the case of goods liable to *ad valorem* duties with a minimum rate based on specific particulars, all the information referred to in points (n) and (o);

(q) the country of consignment of the goods, within the meaning of Article 10 of Council Regulation (EEC) No 1736/75 (3), and their country of origin within the meaning of Council Regulation (EEC) No 802/68 (4) or, as regards goods qualifying for preferential treatment by virtue of their origin, within the meaning of Community or conventional provisions allowing this preferential treatment;

3. The particulars specified in paragraph 2 (c), (e), (f), (g), (h) and (i) need not be given where they are contained in the authorization.

4. Provided the proper conduct of operations is not affected, the customs authority may, subject to conditions that it shall establish, authorize the declarant to furnish or to insert at a later date certain particulars of the declaration in the form of supplementary declarations of a general, periodic or recapitulative nature. Statements made in supplementary declarations shall be deemed, in conjunction with the statements in the declarations to which they relate, to constitute a single, indivisible instrument taking effect at the date on which the initial declaration was accepted.

Article 3

The provision of Article 4 (3) to (5) and of Articles 5 to 10 of Commission Regulation (EEC) No 1751/84 (5) shall apply *mutatis mutandis*.

Article 4

The customs authority may allow the lodging of the declaration also to be considered an application under Article 3 (2) of the basic Regulation. In that case, the authorization for processing under customs control shall be given by means of the acceptance of the declaration and the said acceptance shall be subject to the conditions for granting the authorization.

TITLE II

Operation and discharge of the arrangements

Article 5

Processing shall be carried out in accordance with the conditions laid down by the customs authority.

Article 6

Discharge of the arrangements shall be based either on the quantities of imported goods corresponding, according to the rate of yield, to the processed products or on the quantity of goods in the unaltered state which have been dealt with in one of the ways provided for in Article 10 of the basic Regulation.

(1) OJ No L 194, 6. 8. 1968, p. 13.
(2) OJ No L 134, 31. 5. 1980, p. 1.
(3) OJ No L 183, 14. 7. 1975, p. 3.
(4) OJ No L 148, 28. 6. 1968, p. 1.
(5) OJ No L 171, 29. 6. 1984, p. 1.

Article 7

When the processed products are released for free circulation, their customs value shall be one of the following, at the option of the interested party, such option being exercised at the time of acceptance of the entry for release for free circulation :

— the customs value, determined at or about the same time, of identical or similar goods produced in any third country, or

— the selling price of the products, provided it is not influenced by a relationship between buyer and seller, or

— the selling price in the Community of identical or similar goods, provided it is not influenced by a relationship between buyer and seller, or

— the customs value of the imported goods plus the costs of the processing.

Article 8

1. When, at the time when they were placed under the arrangements, the imported goods fulfilled the conditions entitling them to preferential tariff treatment, the processed products may be charged at a rate of duty equivalent to the preferential rate of duty which would have applied to identical products under the preferential arrangements concerned, provided that :

(a) the document entitling the imported goods to the said preferential treatment is produced ;

(b) at the time of acceptance by the customs authority of the entry for release for free circulation of the processed products, the preferential tariff treatment in question is applicable to products identical to the processed products.

2. If the preferential arrangements provided for in paragraph 1 for the imported goods are granted with reference to tariff quotas or to tariff ceilings, the granting of the rate referred to in paragraph 1 for the processed products shall also be subject to the condition that the preferential arrangements should be applicable to imported goods at the date of acceptance by the customs authority of the entry for release for free circulation. In this case, the quantity of imported goods actually used in manufacture of the processed products released for free circulation shall be charged against the tariff quotas or ceilings in force at the time of acceptance of the entry for release for free circulation.

Article 9

1. When, at the time of acceptance of the entry for release for free circulation, specific measures of commercial policy are provided for in respect of the goods in the unaltered state, the release for free circulation of the processed products shall not be subject to the application of these measures unless such measures are also provided for with regard to products identical to the processed products.

In this case, these measures must be applied to the quantity of goods in the unaltered state actually used in the manufacture of the processed products which have been put into free circulation.

2. 'Specific measures of commercial policy' means non-tariff measures established in the framework of the common commercial policy by Community provisions regarding arrangements applicable to the importation of goods, such as protective measures, quantitative restrictions or limits and import prohibitions.

TITLE III

Communication of information and its examination by the Committee

Article 10

1. The Member States shall communicate the following information to the Commission :

(a) for each authorization where the value of the goods to be imported for any given operator and for any calendar year exceeds 100 000 ECU, the particulars provided for in Annex I ;

(b) for each application for authorization rejected because the economic conditions provided for under Article 4 (g) of the basic Regulation are not deemed to have been fulfilled, the particulars provided for in Annex II.

2. The information in question shall be communicated before the end of the month following the calendar month in which the authorization was issued or the application for authorization rejected.

3. The information shall be circulated by the Commission to the other Member States. Should it give rise to comment by a Member State or by the chairman of the Committee referred to in Article 14 of the basic Regulation it shall be examined by the said Committee.

Article 11

This Regulation shall enter into force on 1 January 1985.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 17 December 1984.

For the Commission

Karl-Heinz NARJES

Member of the Commission

ANNEX I

CONFIDENTIAL

Member State :

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ARRANGEMENTS FOR PROCESSING UNDER CUSTOMS CONTROL

Return of information as required by Article 10 (1) (b) of Council Regulation (EEC) No 3548/84

Year : 19 . .

Applications rejected during the month of .....

(Return to be submitted not later than the end of the month following the end of the calendar month in question)

Serial No	Goods to be processed			Processing technique and processed goods (3)	Reason for rejection of application	Remarks
	NIMEXE code or tariff subheading No	Description and quality as they appear from the application or the rejection decision (1)	Estimated value and quantity (2)			
1	2	3	4	5	6	7

(1) The particulars of the description and quality shall be as precise as possible, so that it may be determined whether goods of the same description are available in the Community or whether they have the required qualities.
(2) Quantity : (a) Weight (tonnes) ; (b) No of units ; (c) Hectolitres (hl) ; (d) Length : (m).
(3) Information about the processing technique must not be such as to reveal any trade secrets.

ANNEX II

CONFIDENTIAL

Member State :

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ARRANGEMENTS FOR PROCESSING UNDER CUSTOMS CONTROL

Return of information as required by Article 10 (1) (a) of Council Regulation (EEC) No 3548/84

Year : 19 . .

Authorizations granted during the month of .....

(Return to be submitted not later than the end of the month following the end of the calendar month in question)

Serial No	Goods to be processed			Processing technique and processed goods (3)	Date of expiry of authorization	Remarks
	NIMEXE code or tariff subheading No	Description and quality as they appear from the application or authorization (1)	Estimated value and quantity (2)			
1	2	3	4	5	6	7

(1) The particulars of the quality shall be supplied only if they have a direct bearing on the refusal of authorization.
(2) Quantity : (a) Weight (tonnes) ; (b) No of units ; (c) Hectolitres (hl) ; (d) Length : (m).
(3) Information about the processing technique must not be such as to reveal any trade secrets.