COMMISSION REGULATION (EEC) No 2362/87

of 31 July 1987

amending Council Regulation (EEC) No 3677/86 of laying down provisions for the implementation of Regulation (EEC) No 1999/85 on inward processing relief arrangements

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 1999/85 of 16 July 1985 on inward processing relief arrangements [1], and in particular Article 31 thereof,

Whereas certain provisions for the implementation of Regulation (EEC) No 1999/85 on inward processing relief arrangements have been established by Counci Regulation (EEC) No 3677/86 of 24 November 1987 [2], as amended by Regulation (EEC) No 2361/87 [3] whereas it is desirable to amend that Regulation making certain simplifications as concerns the use of production accessories, the application of specific commercial policy measures in the event that compensating products are released for free circulation and the communication of the authorizations which have been granted;

Whereas it is necessary to adapt the procedure for exchange of information for administrative cooperation by means of the INF 1 sheet in order to enable the customs authorities of the Member State where release for free circulation is authorized to levy the total amount of import duties resulting from this release for free circulation;

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:

Article 1

Council Regulation (EEC) No 3677/86 is hereby amended as follows:

1. Article 2 is replaced by the following text:

'*Article 2*

The goods covered by the fourth indent of Article 1 (3) (h) of the basic Regulation, used as production accessories are listed in Annex I.'

2. Article 50 (1) is replaced by the following:

'1. The release for free circulation of import goods in the form either of goods in the unaltered state or of compensating products other than the secondary compensating products referred to in Article 46 (1) (b) and listed in Annex VII, shall be subject to the application by the customs authority of any specific commercial policy measures in force for the import goods at the time when the entry for release for free circulation was accepted.'

3. Article 52 (1) is replaced by the following paragraph:

'1. The list of compensating products and processing operations to which the first indent of Article 21 (1) (a) of the basic Regulation applies is given at Annex VII.

For the application of this Article, the destruction under the supervision of the customs authority of compensating products other than those to which the first indent of Article 21 (1) (a) of the basic Regulation applies, is considered to be the same as an exportation outside the customs territory of the Community.'

4. The code 6106 is added to Article 70 (3) (a).

5. Article 74 is replaced by the following:

'*Article 74*

1. Without prejudice to paragraph 4, where the release for free circulation of all or a part of the compensating products or goods in the unaltered state referred to in Article 71 is requested, the customs authority responsible for authorizing such release shall, using the INF 1 sheet endorsed by it, ask the customs authority which authorized use of the inward processing arrangements to indicate:

— the amount of import duties to be levied under Article 20 (1) on the second subparagraph of Article 27 (3) of the basic Regulation;

— the quantity, the tariff heading and the origin of the imported goods used in the manufacture of the compensating products put in free circulation.

This amount shall also include the eventual difference between:

— the amount of import duties determined by application of Article 20 of the basic Regulation or the amount of import duties refunded or remitted and

— the amount of import duties which have already been recorded, or to be refunded or to be remitted.

[1] OJ No L 188, 20. 7. 1985, p. 1.
[2] OJ No L 351, 12. 12. 1986, p. 1.
[3] See page 9 of this Official Journal.

The original of the INF 1 sheet shall be transmitted to the customs authority which authorized use of the inward processing arrangements, and the copy shall be kept by the customs authority which endorsed the sheet.'

2. Where the application for release for free circulation related to products or goods referred to in Article 71 (2) and the specific commercial policy measures are to be applied in the Member State where use of the arrangements was authorized, the customs authority responsible for authorizing such release shall, using the INF 1 sheet endorsed by it, ask the customs authority which authorized use of the inward processing arrangements to indicate whether the specific commercial policy measures in force for goods entered for the said arrangements have in fact been applied. In that case the original of the INF 1 sheet shall be transmitted to the customs authority which authorized use of the inward processing arrangements, and the copy shall be kept by the customs authority which endorsed the sheet.

Where the INF 1 sheet is used to apply specific commercial policy measures, the authority receiving it shall notify the holder of the authorization of the application.

3. The customs authority to which the INF 1 sheet is addressed shall supply the information requested in boxes 8 to 10 of this sheet, certify and return the original. However, it shall not be obliged to supply such information beyond the expiry of the period for which it is required to keep records.

4. The INF 1 sheet can also be endorsed by the customs authority which authorized use of the inward processing arrangements should the holder of the authorization so request. Only for the purpose of the calculation of the amount referred to in paragraph 1, the products to which the INF 1 sheet refers shall be considered as having been released for free circulation. This authority shall give the original to the holder of the authorization and keep the copy.

5. Where paragraph 4 is applied, the part of the compensating products which have not been released for free circulation and which could benefit from the first indent of Article 21 (1) (a) of the basic Regulation and to the extent that they correspond proportionally to the quantity of the compensating products indicated in the INF 1 sheet shall only be released for free circulation under the provisions of Article 20 of the basic Regulation.

6. The acceptance of the declaration for release for free circulation shall imply the transfer of the obligation to export the compensating products indicated on the INF 1 sheet from the holder of the authorization to the person who has lodged the declaration.

6. Annex I is replaced by the following:

'ANNEX I

LIST OF GOODS (PRODUCTION AS ACCESSORIES) REFERRED TO IN ARTICLE 2

All goods, which are not to be found in the compensating products, but which allow or facilitate the production of compensating products, even if they are entirely or partially used up in the process, with the exclusion of the following goods:

(a) fuels, energy sources other than those needed for the testing of compensating products or for the detection of faults in import goods needing repair;

(b) lubricants other than those needed for the testing of compensating products, the adjustment or withdrawal;

(c) equipment and tools.'

Article 2

This Regulation shall enter into force on 1 January 1988.

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

Done at Brussels, 31 July 1987.

For the Commission

COCKFIELD

Vice-President