I

(Acts whose publication is obligatory)

COMMISSION REGULATION (EEC) No 2458/87

of 31 July 1987

laying down provisions for the implementation of Council Regulation (EEC) No 2473/86 on outward processing relief arrangements and the standard exchange system

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economy Community,

Having regard to Council Regulation (EEC) No 2473/86 of 24 July 1986 on outward processing relief arrangements and the standard exchange system [1] and in particular Article 27 thereof,

Whereas it is necessary to specify that the standard exchange system also applies to restoring to original condition and putting in order;

Whereas it is necessary to lay down certain provisions regarding issue of outward processing authorizations and specifying the particular conditions for issue of the authorization where Article 3 (1) of Regulation (EEC) No 2473/86 is applied;

Whereas it is necessary to provide implementing measures concerning placing of goods under the arrangements, use of the standard exchange system, and granting benefit of the arrangements in the case of release for free circulation of compensating products or of replacement products;

Whereas it is necessary to specify under which conditions the procedures provided for may be used in the framework of the Common Commercial Policy;

Whereas it is necessary to establish provisions concerning the proportion of temporarily exported goods incorporated in re-imported compensating products where determination of import duties to be collected for so implies; whereas given the complexity of calculations which may arise detailed examples should be presented;

Whereas it is necessary to establish rules for administrative cooperation for the uniform application of economic conditions and for operation of the arrangements, in particular where several Member States are concerned;

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

HAS ADOPTED THIS REGULATION:

TITLE I

GENERAL PROVISIONS

Article 1

1. For the purpose of this Regulation:

1. 'basic Regulation' means Council Regulation (EEC) No 2473/86 of 24 July 1986 on outward processing relief arrangements and the standard exchange system;

2. 'secondary compensating products' mean compensating products other than those for which the arrangements were authorized and which necessarily result from the outward processing operation;

3. 'losses' means the proportion of the temporarily exported goods destroyed and lost during the processing operation, in particular by evaporation, dessiccation, venting as gas or leaching;

[1] OJ No L 212, 2. 8. 1986, p. 1.

4. 'quantitative scale method' means calculation of the temporarily exported goods incorporated in the various compensating products by reference to the quantity of such goods;

5. 'value scale method' means calculation of the temporarily exported goods incorporated in the various compensating products by reference to the value of such compensating products;

6. 'prior importation' means the system provided for in Article 16 (3) of the basic Regulation;

7. 'triangular traffic' means the system under which the compensating products are released for free circulation with partial or total relief from import duties in a Member State other than that from which the goods were temporarily exported;

8. 'Member State of re-importation' means the Member State where the compensating products are released for free circulation with partial or total relief from import duties under the arrangements;

9. 'exporting Member State' means the Member State where the temporarily exported goods are placed under the arrangements;

10. 'specific commercial policy measures' means non-tariff measures established as part of the common commercial policy in the form of Community rules governing arrangements for the import or export of goods, such as surveillance or safeguard measures, quantitative limits or restrictions and import or export bans;

11. 'amount to be deducted' means the import duties which would have been applicable to the temporarily exported goods if they had been imported into the customs territory of the Community from the countries which they were the subject of the processing operation or the last processing operation;

12. 'loading, transport and insurance costs' means all costs incurred in connection with the loading, transport and insurance of the goods including:

— commission and brokerage, except buying commissions,

— the cost of containers,

— the cost of packing, whether for labour or materials,

— handling costs incurred in connection with transport of the goods.

13. 'Customs Cooperation Council' means the organization established by the Convention establishing a Customs Cooperation Council concluded in Brussels on 15 December 1950.

2. For the purposes of Article 16 (2) of the basic Regulation, repair of goods shall include restoring them to their original condition and putting them in order.

TITLE II

AUTHORIZING USE OF THE ARRANGEMENTS

CHAPTER I

APPLYING FOR AUTHORIZATION

Article 2

1. Without prejudice to paragraph 4 and the simplified procedures for issue of the authorization provided for in Articles 14 and 20, applications for authorization shall be made in writing and shall conform to the model set out in Annex I. They shall contain at least the details indicated in that Annex. Applications must be signed and dated.

2. Where the customs authority considers the particulars indicated in the application to be inadequate, particularly with regard to applying Article 6 of the basic Regulation, it may require the applicant to supply additional particulars.

3. The application must be accompanied by all supporting documents or evidence needed for its appraisal.

4. The customs authority may allow the holder of an authorization to apply for its renewal by simple written request, giving particulars of the previous authorization and indicating any changes which need to be made.

5. The customs authority shall keep applications and the documents and evidence relating to them, together with copies of any authorizations issued. Where an application is rejected, the customs authority shall keep the application and the documents and evidence relating to it for at least one calender year after the end of the year during which the application was rejected.

CHAPTER II

GENERAL CONDITIONS FOR AUTHORIZING USE OF THE ARRANGEMENTS

Article 3

1. Before issuing the authorization the customs authority shall check that the conditions for use of the arrangements, in particular the economic conditions, are fulfilled.

2. For the purposes of Article 5 (1) (c) of the basic Regulation, the customs authorities shall establish the methods of identifying the temporarily exported goods in the compensating products. To this end the customs authority shall use, in particular, the following means:

(a) statement or description of special marks or manufacturer's numbers;

(b) affixing of plombs, seals, clip-marks or other distinctive marks;

(c) the taking of samples, illustrations or technical descriptions;

(d) the carrying out of analyses.

The customs authority may also use the 'information document to facilitate the temporary exportation of goods sent from one country from manufacture, processing, or repair in another' provided for by the Customs Cooperation Council recommendation of 3 December 1963 and contained in Annex II.

3. For the purposes of Article 17 of the basic Regulation, the customs authority shall use, *inter alia*, the methods of identifying goods referred to in paragraph 2 (a), (c) and (d).

4. Where a derogation from paragraph 1 (c) of Article 5 of the basic Regulation is requested of the customs authority, this authority shall submit the application to the Commission which shall decide in accordance with Article 31 (2) and (3) of Council Regulation (EEC) No 1999/85 [1] if and under what conditions an authorization may be granted.

CHAPTER III

ISSUING THE AUTHORIZATION

Section 1

General provisions

Article 4

1. Without prejudice to the simplified procedures for issue of the authorization provided for in Articles 14 and 20, authorizations shall be made out in writing and shall conform to the model set out in Annex I. They shall contain at least the particulars indicated in that Annex. Authorizations must be signed and dated.

2. Authorizations shall be addressed to the applicant.

3. Authorizations shall take effect on the date of issue.

4. In cases which can be shown to be exceptional, the customs authority may issue a retroactive authorization.

However, the retroactive effect of such authorization may not go back beyond the time when the application was lodged in accordance with Article 11 (2).

These provisions shall not apply in the case of standard exchange with prior importation.

5. The customs authority shall keep copies of authorizations granted for at least three calendar years after the end of the year of their expiry.

6. An authorization for use of the standard exchange system without prior importation may be used also for the re-importation of compensating products in place of the replacement products, provided that all the conditions are fulfilled.

7. Where circumstances so warrant and all the conditions for authorizing use of the standard exchange system without prior importation are fulfilled, the competent authority may allow the holder of an outward processing authorization which does not provide for use of this system to import replacement goods.

Application must be made at the latest when these products are imported.

Article 5

The period of validity of an authorization shall be set by the customs authority, having regard to the economic conditions and the specific needs of the applicant for the authorization.

Where the period of validity exceeds two years, the conditions on which it was issued shall be reviewed periodically at intervals specified in the authorization.

Section 2

Special provisions

Article 6

1. When the compensating products are:

(a) to be charged against a quantitative quota opened for

[1] OJ No L 188, 20. 7. 1985, p. 1.

imports under the outward processing arrangements of products other than those referred to in point (c);

(b) to benefit from the provisions of regulations opening, allocating and providing for the administration of Community tariff quotas in application of the arrangement between Switzerland and the European Economic Community or processing work in respect of the textile sector [1];

(c) to benefit from Council Regulation (EEC) No 636/82 of 16 March 1982 establishing economic outward processing arrangements applicable to certain textile and clothing products imported into the Community after working or processing in certain third countries [2].

The authorization referred to in Article 4 shall be issued by the customs authority of the Member State in which the compensating products are to be entered for free circulation. It shall allow charging against the said quotas and use of the arrangements.

2. Paragraph 1 shall not apply to the standard exchange system.

CHAPTER IV

PARTICULAR CONDITIONS FOR ISSUING THE AUTHORIZATION REFERRED TO IN ARTICLE 3 (1) OF THE BASIC REGULATION

Article 7

1. For the purposes of Article 3 (1) of the basic Regulation, the authorization referred to in Article 4 shall be issued at the request of the person exporting the temporarily exported goods even where the latter is not the person carrying out the processing operations. This derogation shall be requested in the application to the customs authority of the Member State in which the applicant is established. It shall also apply in case of triangular traffic.

The authorization shall be issued to the person requesting it.

This derogation shall enable a person other than the holder of the authorization to enter compensating products for free circulation and to be authorized to use the arrangements.

2. The application must be accompanied by all documents or items of proof required for examination of the application. These documents must show in particular:

— the advantages which would result from application of Article 3 (1) of the basic Regulation as regards the increase of sales of the export goods as compared with sales carried out under normal conditions; and

— evidence that the requested derogation would not cause damage to the essential interests of Community producers of products identical or similar to the compensating products to be re-imported.

3. When the customs authorities has all the necessary information it shall forward the application to the Commission together with its opinion.

On receipt the Commission shall communicate that information to the Member States.

The Commission shall decide in accordance with the procedure provided for in Article 31 (2) and (3) of Regulation (EEC) No 1999/85 if and under which conditions an authorization may be granted, and shall lay down in particular control measures to ensure that the relief referred to in Article 13 of the basic Regulation is authorized only for compensating products in which the temporarily exported goods are actually incorporated.

TITLE III

OPERATION OF THE ARRANGEMENTS

Article 8

Chapters I to IV of this Title apply subject to the specific provisions of Chapter VI relating to the standard exchange system with prior importation.

CHAPTER I

FORMALITIES FOR ENTRY OF GOODS FOR ARRANGEMENTS

Section 1

Normal procedure

Article 9

1. Entry of goods for the arrangements shall be subject to lodging of the export declaration established on form EX referred to in Article 2 of Council Regulation (EEC) No 1900/85 of 8 July 1985 introducing Community export and import declaration forms [3] with the competent customs

[1] OJ No L 240, 24. 9. 1969, p. 1.
[2] OJ No L 76, 20. 3. 1982, p. 1.
[3] OJ No L 179, 11. 7. 1985, p. 4.

office of the exporting Member State. This declaration shall hereafter be referred to as the declaration for entry of goods for the arrangements.

2. Particulars of the authorization and the means of identification selected must be given in Box 44 of the declaration for entry of goods for the arrangements.

3. The description of the goods contained in the declaration for entry of goods for the arrangements must correspond with the specifications contained in the authorization.

4. The customs authority may require the authorization to be presented when the declaration for entry of goods for the arrangement is lodged.

5. The declaration shall be accompanied by all other documents which must be presented for entry for the arrangements.

6. The customs authority may agree that the documents in question be held at its disposal rather than accompanying the declaration.

Article 10

1. The specific measures of commercial policy at export shall apply at the time of acceptance of the declaration for entry of goods for the arrangements.

2. Paragraph 1 shall not effect decisions allowing non-imputation of export quotas for ashes and residues of copper and alloys of heading 26.03 and of copper waste and alloys falling within heading 74.01 of the Common Customs Tariff.

Article 11

1. The provisions covering the lodging, acceptance, correction or cancellation of a declaration for entry for the arrangements, the examination of the goods declared for temporary export, the taking of samples where appropriate, the verification of the said declaration and related documents, the result of that verification and the authorization to export the goods as well as replacement of some or all the entries in the declaration by coded data shall be those adopted down by the Member States in order to comply with Council Directive 81/177/EEC of 24 February 1981 on the harmonization of procedures for the export of Community goods [1] and its implementing Directive 82/347/EEC [2], account also being taken of the objectives of this Regulation.

2. Acceptance of a declaration for entry of goods for the arrangements shall be subject to issue of an outward processing authorization. In cases which can be shown to be exceptional, however, the customs authority may accept the declaration without such authorization having been issued, provided an application for authorization was submitted before acceptance of the said declaration.

3. Where paragraph 2 is applied, particulars of the application for authorization must be given in Box 44 of the declaration for entry of goods for the arrangements.

Section 2

Simplified procedures

Article 12

1. Provided the proper conduct of operations is not thereby affected, the customs authority shall agree, at the request of the person concerned and on conditions it shall lay down, that:

(a) the declaration for entry of goods for the arrangements may be replaced by a commercial or administrative document accompanied by an export application signed by the declarant;

(b) temporarily exported goods may be placed under the arrangements without being presented to the customs authority responsible for monitoring exports and before declaration for entry of goods for the arrangements is lodged.

2. Where use of the simplified procedure provided for in paragraph 1 (b) is authorized, the holder of the authorization shall:

(a) notify forthcoming consignments to the customs authority responsible for monitoring the exports referred to in paragraph 1 (b) in the manner which it shall lay down, with a view to enabling it to inspect the consignments, where necessary, before dispatch;

(b) draw up the declaration for entry of goods for the arrangements or the document referred to in paragraph 1 (a);

(c) enter the goods for export in his accounts. Such entry shall be effected in the form and in the manner laid down by the customs authority. The entry shall be dated. Such entry may be replaced by any other formality of comparable probative effect stipulated by the customs authority and notably by use of computer procedures;

(d) make available to the customs authority all documents relating to the export of the said goods.

3. The following shall not be authorized by the customs authority to use the simplified procedures provided for in paragraph 1:

[1] OJ No L 83, 30. 3. 1981, p. 40.
[2] OJ No L 156, 7. 6. 1982, p. 1.

(a) persons who do not offer adequate guarantees as to the proper conduct of the arrangements;

(b) persons whose accounts are not such as to enable the customs authority to check on the processing operations where the simplified procedure provided for in paragraph 1 (b) is used.

The customs authority may withhold authorization to use the simplified procedures from persons who do not frequently carry out processing operations.

Article 13

1. The commercial or administrative document and entry in the accounts referred to in Article 12 must contain at least the particulars necessary for identification of the goods and a reference to the authorization.

Acceptance by the customs office of a commercial or administrative document or entry in the accounts shall have the same force in law as acceptance of the declaration for entry of goods for the arrangements.

Any examination of the goods shall be based on the particulars given in the commercial or administrative document or entry in the accounts.

In cases as referred to in Article 12 (1) (b) entry of the goods in the accounts shall be equivalent to authorization to export them.

2. The declaration for entry of goods covered by a commercial or administrative document referred to in Article 12 paragraph 1 point (a) must be lodged at the competent customs office within the period stipulated by the customs authority. Acceptance of such declaration shall not have the same force in law as acceptance of the declaration for entry of goods for the arrangements.

The customs authority may agree that this declaration should be of a general, periodic or recapitulative nature.

Article 14

1. When Artices 12 and 13 are not applied and when the processing operations concern repair operations for goods, including restoring them of their original condition and putting them in order, the customs office designated by the customs authority shall allow lodging of the declaration for entry of goods for the arrangements to constitute application for the authorization.

In such case acceptance of the declaration shall constitute authorization and the said acceptance shall be subject to the conditions for issuing the authorization.

2. The customs office designated by the customs authority may apply the procedure provided for in paragraph 1 for goods which are to undergo outward processing operations other than those provided for in that paragraph.

Each Member State shall inform the Commission which offices have been designated for which types of goods and which processing operations.

3. Where paragraphs 1 and 2 are applied, the declaration for entry of goods for the arrangements must be accompanied by a document drawn up by the declarant giving the following information:

— the name or title and the address of the applicant for the arrangements where this is a person distinct from the declarant,

— the trade and/or technical description of the compensating products,

— the nature of the processing operations,

— the estimated time required to reimport the compensating products,

— the rate of yield or, where appropriate, the manner of calculating the rate of yield,

— means of identification.

This document so annexed shall form an integral part of the declaration.

CHAPTER II

TIME LIMITS FIXED IN ARTICLE 10 (2) OF THE BASIC REGULATION

Article 15

1. The time limit within which compensating products must be re-imported into the customs territory of the Community shall be determined with reference to the time required to complete the processing operations and to transport the temporarily exported goods and the compensating or replacement products. This time limit shall be calculated from the date of acceptance of the declaration for entry of the goods for the arrangements.

2. Under the standard exchange system with prior importation, the time limit within which replacement products must be imported into the customs territory of the Community shall be determined with reference to the time required for the substitution of the temporarily exported goods and for completion of transport of the temporarily exported goods and of the replacement products. This time limit shall be calculated from the date of acceptance of the declaration for entry of goods for the arrangements.

3. The re-importation of compensating products referred to in paragraph 1 and the importation of replacement products referred to in paragraph 2 shall be considered to have been accomplished when these products are:

— released for free circulation, or

— placed in a free zone or under the customs warehousing or inward processing relief arrangements, or

— placed under the Community transit procedure (external procedure) or under an international transport arrangement provided for in Article 7 (1) of Council Regulation (EEC) No 222/77 of 13 December 1976 on Community transit arrangements [1] in so far as use of these latter arrangements is allowed by Community legislation.

4. The date to be taken into consideration for the application of this Article shall be the date of acceptance of the declaration for release for free circulation of the document used for introduction into a free zone or of the declaration for placing under the procedure or one of the customs arrangements referred to in paragraph 3.

Article 16

Where circumstances so warrant the time limit may be extended, even if the initial time limit has already expired.

CHAPTER III

RATES OF YIELD

Article 17

Without prejudice to Article 18, the rate of yield referred to in Article 10 (3) of the basic Regulation shall be fixed at the latest when the goods are placed under the arrangements, talking into account the technical data concerning the operation or operations to be performed where these are available, or, where they are not, data available in the Community relating to operations of the same type.

Article 18

Where circumstances so warrant, the customs authority may fix the rate of yield after the goods have been placed under the arrangements, at the latest when the entry for release for free circulation of the compensating products is accepted.

CHAPTER IV

AUTHORIZATION TO USE THE ARRANGEMENTS

Section 1

Normal procedure for the release for free circulation

Article 19

1. Without prejudice to Article 23, authorization to use the outward processing arrangements shall be subject to lodging of the entry for release for free circulation, referred to in Article 3 of Regulation (EEC) No 1900/85. This declaration shall be referred to hereafter as the declaration for release for free circulation.

2. Particulars of the authorization must also be given in Box No 44 of the entry for release for free circulation referred to in paragraph 1.

3. The entry for release for free circulation must be accompanied by a copy of the declaration for placing of goods under the arrangements.

4. When the declaration for release for free circulation is lodged after the expiry of the time limits laid down in application of Article 10 (2) of the basic Regulation and when Article 15 (3) (2) is applied, any supporting documents which prove that compensating or replacement products were re-imported within these time limits shall be annexed to the declaration for release for free circulation.

Article 20

1. Where the processing operations concern repairs of a non-commercial nature, whether for a consideration or free of charge, the customs office designated by the customs authority shall, at the request of the declarant, allow the entry for release for free circulation to constitute the request for authorization. In these cases, acceptance of the entry shall constitute authorization and the said acceptance shall be subject to the conditions for authorizing use of the arrangements.

2. For the purposes of paragraph 1 'repairs of a non-commercial nature' means repairs which:

— are carried out on an occasional basis, and

— concern exclusively goods confined to the personal use of the importer or his family, it being evident from the nature or quantity of the goods that no commercial purpose is in view.

3. It is up to the applicant to prove the non-commercial nature of the goods. The customs office shall not grant the facilities provided for in paragraph 1 unless all the conditions are fulfilled.

Section 2

Simplified procedures for the entry for free circulation of compensating products

Article 21

1. Provided the proper conduct of operations is not thereby affected, the customs authority shall agree, at the request of the persons concerned and on conditions it shall lay down, that:

[1] OJ No L 38, 9. 2. 1977, p. 1.

(a) the entry for release for free circulation of the compensating products may not contain certain particulars asked for;

(b) the entry may be replaced by a commercial or administrative document accompanied by a request for release for free circulation signed by the declarant;

(c) the compensating products may be released for free circulation without being presented and before the entry for release for free circulation is lodged.

2. Where use of the simplified procedure described in paragraph 1 (c) is authorized, the person authorized shall:

(a) notify the customs authority of the arrival of the compensating products in the manner and in the form determined by the customs authority and supply it with all the information it judges necessary to enable it to exercise its right to examine the goods should the need arise;

(b) enter the compensating products in his accounts. Such entry shall be effected in the manner laid down by the customs authority. The date of entry shall be indicated. Such entry may be replaced by any other formality of comparable probative effect stipulated by the customs authority and in particular computerized procedures;

(c) make available to the customs authority all documents relating to the release for free circulation of the re-imported compensating products and in particular the certificate of importation established in the framework of the Common Agricultural Policy or the documents provided for by the said Common Agricultural Policy.

3. The following shall not be authorized by the customs authority to use the simplified procedure:

(a) persons who do not offer adequate guarantees as to the proper conduct of the arrangements;

(b) persons whose accounts are not such as to enable the customs authority to check on the processing operations, where use of the simplified arrangements provided for in paragraph 1 (c) is requested.

The customs authority may withhold authorization from persons who do not frequently carry out processing operations.

Article 22

1. Incomplete entries, commercial or administrative documents and entry in the accounts as referred to in Article 21 must contain at least the particulars necessary for identification of the compensating products and a reference to the authorization.

Acceptance by the customs office of such incomplete entry, commercial or administrative document or entry in the accounts shall have the same force in law as acceptance of the entry for release for free circulation.

Any examination of the compensating products shall be based on the particulars given in the incomplete entry, commercial or administrative document or entry in the accounts.

In cases as referred to in Article 21 (1) (c), entry of the compensating products in the accounts shall be equivalent to their release.

2. The additional declaration or the declaration relating to the compensating products covered by the authorization referred to in paragraph 1 must be lodged at the competent customs office within the period stipulated by the customs authority.

Acceptance of such declaration shall not have the same force in law as acceptance of the entry for release for free circulation.

3. The customs authority may agree that the additional declaration or the declaration referred to in paragraph 2 should be of a general, periodic or recapitulative nature.

Section 3

Implementation of commercial policy measures

Article 23

1. When the compensating products referred to in Article 1 (2) of the basic Regulation are released for free circulation, the specific commercial policy measures in force for such products at the time when the entry for release for free circulation was accepted shall apply only where such products do not originate in the Community within the meaning of Council Regulation (EEC) No 802/68 of 27 June 1968 on the common definition of the concept of the origin of goods [1].

2. Specific commercial policy measures for imports shall not apply where the standard exchange system is used, nor in the case of repairs nor of additional processing operations to be carried out in accordance with Article 22 of Council Regulation (EEC) No 1999/85.

[1] OJ No L 148, 28. 6. 1968, p. 1.

CHAPTER V

PROVISIONS RELATING TO PARTIAL RELIEF

Article 24

In the calculation of the amount to be deducted, referred to in the first subparagraph of Article 13 (2) of the basic Regulation, no account shall be taken of:

(a) monetary compensatory amounts;

(b) the additional duties or additional amounts provided for in:

— Article 14 (2) of Council Regulation (EEC) No 2727/75 of 29 October 1975 on the common organization of the market in cereals (1),

— Article 13 (1) of Council Regulation (EEC) No 2759/75 of 29 October 1975 on the common organization of the market in pigmeat (2),

— Article 8 (1) of Council Regulation (EEC) No 2771/75 of 29 October 1975 on the common organization of the market in eggs (3),

— Article 8 (1) of Council Regulation (EEC) No 2777/75 of 29 October 1976 on the common organization of the market in poultrymeat (4),

— Articles 25 and 25 bis of Council Regulation (EEC) No 1035/72 of 18 May 1972 on the common organization of the market in the fruit and vegetable sector (5),

— Article 53 (3) of Council Regulation (EEC) No 822/87 of 16 March 1987 on the common organization of the market in wine (6);

(c) anti-dumping duties and compensating duties;

which would have been applicable to temporarily-exported goods if they had been imported into the Member State concerned from the country where they underwent the processing or the last processing operation.

Article 25

1. Where the second subparagraph of Article 13 (2) of the basic Regulation is applied, the loading, transport and insurance cost for the temporarily exported goods to the place where the processing operation or the last processing operation took place shall not be included in:

— the value of the temporarily exported goods which is taken into account when determining the customs value of the compensating products in accordance with Article 8 (1) (b) (i) of Council Regulation (EEC) No 1224/80 of 28 May 1980 on the valuation of goods for customs purposes (7),

— the processing costs where the value of the temporarily exported goods cannot be determined by application of Article 8 (1) (b) (i) referred to in the first indent.

2. The processing costs referred to in paragraph 1 shall include the loading, transport and insurance costs for the compensating products from the place where the processing operation or the last processing operation took place to the place where they enter the customs territory of the Community.

3. The repair costs referred to in Article 15 of the basic Regulation shall consist of the total payment made or to be made by the holder of the authorization to or for the benefit of the person carrying out the repairs for the repairs carried out and shall include all payments made or to be made as conditions of the repair of the temporarily exported goods by the holder of the authorization to the person carrying out the repairs or by the holder of the authorization to a third party to satisfy an obligation of the person carrying out the repairs.

Such payment need not necessarily take the form of a transfer of money. Payment may be made by way of letters of credit or negotiable instruments and may be made directly or indirectly.

Article 1 (2) of Regulation (EEC) No 1224/80 and Article 1 of Commission Regulation (EEC) No 1495/80 of 11 June 1980 implementing certain provisions of Articles 1, 3 and 8 of Council Regulation (EEC) No 1224/80 (8) shall apply for appraising the links between the holder of the authorization and the operation.

CHAPTER VI

FORMALITIES TO BE OBSERVED WHEN USE OF THE STANDARD CHARGE SYSTEM WITH PRIOR IMPORTATION IS AUTHORIZED

Section I

Importation of replacement products

Article 26

1. The declaration for release for free circulation for replacement products imported prior to the exportation of the temporarily exported goods shall contain in Box 44 the reference to the authorization.

2. Articles 20, 21 and 22 shall apply.

(1) OJ No L 281, 1. 11. 1975, p. 1.
(2) OJ No L 282, 1. 11. 1975, p. 1.
(3) OJ No L 282, 1. 11. 1975, p. 49.
(4) OJ No L 282, 1. 11. 1975, p. 77.
(5) OJ No L 118, 20. 5. 1972, p. 1.
(6) OJ No L 84, 27. 3. 1987, p. 1.
(7) OJ No L 134, 31. 5. 1980, p. 1.
(8) OJ No L 154, 21. 6. 1980, p. 14.

Section 2

Exportation of goods

Article 27

1. The declaration for export of goods prior to the import of replacement products shall be made out on form EX referred to in Article 2 of Regulation (EEC) No 1900/85.

2. For the application of paragraph 1 the following shall be treated as export: placing of goods in a free zone or under the customs warehouse procedure in view of their subsequent export.

3. Articles 10, 11 (1), 12 and 13 shall apply *mutatis mutandis*.

Section 3

Time limit referred to in Article 20 of the basic Regulation

Article 28

Where circumstances so warrant, the time limit referred to in Article 20 of the basic Regulation may be extended even after the original time limit has expired.

CHAPTER VII

PROPORTION OF TEMPORARILY EXPORTED GOODS IN RE-IMPORTED COMPENSATING PRODUCTS

Article 29

1. Where one kind of compensating product only is derived from the outward processing operations from one or more kinds of temporarily exported goods, the quantitative scale method (compensating products) shall be used to determine the amount to be deducted on release for free circulation of the compensating products.

2. For the purpose of paragraph 1, the quantity of each kind of temporarily exported goods corresponding to the quantity of compensating products released for free circulation to be taken into account for determining the amount to be deducted shall be calculated by applying to the whole amount of each kind of the said goods a coefficient corresponding to the ratio of the quantity of compensating products released for free circulation of the total quantity of compensating products.

Article 30

1. Where several kinds of compensating product are derived from the outward processing operations from one or more kinds of temporarily exported goods and all elements of the said goods are found in each of the different kinds of compensating product, the quantitative scale method (temporarily exported goods) shall be used to determine the amount to be deducted on the release for free circulation of the compensating products.

2. In deciding whether the method referred to in paragraph 1 shall apply, no account shall be taken of losses.

3. In determining the proportion of temporarily exported goods, the secondary compensating products which constitute waste, chaff, scraps, and remainders shall be assimilated to losses.

4. Where paragraph 1 is applied, the quantity of each kind of temporarily exported goods used in the manufacture of each kind of compensating product shall be determined by successively applying to the total quantity of each kind of temporarily exported goods a coefficient corresponding to the ratio of the quantity of the said goods found in each kind of compensating product to the total quantity of the said goods found in the compensating products as whole.

5. The quantity of each kind of temporarily exported goods corresponding to the quantity of each kind of compensating product released for free circulation to be taken into account for determining the amount to be deducted shall be calculated by applying the coefficient arrived at by the method indicated in Article 29 (2) to the quantity of each kind of temporarily exported goods used in the manufacture of each kind of the said products calculated in accordance with paragraph 4.

Article 31

1. Where Articles 29 and 30 do not apply, the value scale method shall be used.

However, with the agreement of the holder of the authorization and for the purposes of simplification, the customs authority may apply the quantitative scale method (temporarily exported goods) in place of the value scale method where either method would give similar results.

2. In order to determine the quantity of each kind of temporarily exported goods used in the manufacture of each kind of compensating product, successive coefficients corresponding to the ratio of the customs value of each compensating product to the total customs value of those

products shall be applied to the total quantity of temporarily exported goods.

3. Where one type of compensating product is not re-imported, the value of such products for the purposes of the value scale shall be the recent selling price in the Community of identical or similar products, provided such price is not influenced by a relationship between the buyer and seller.

Article 1 (2) of Regulation (EEC) No 1224/80 and Article 1 of Regulation (EEC) No 1495/80 shall apply for the appraisal of the relationship between the buyer and seller.

If the value cannot be determined by application of the above provisions, it shall be determined by the customs authority by any reasonable method.

4. The quantity of each kind of temporarily exported goods corresponding to the quantity of each kind of compensating product released for free circulation to be taken into account for determining the amount to be deducted shall be calculated by applying the coefficient arrived at by the method indicated in Article 29 (2) to the quantity of each kind of temporarily exported goods used in the manufacture of those products, calculated in accordance with paragraph 2.

Article 32

The calculation referred to in Articles 29 to 31 shall be worked out on the basis of the examples set out in Annex III or by any other method giving the same results.

Article 33

The proportion of temporarily exported goods incorporated in re-imported compensating products shall be calculated by one of the methods referred to in Articles 29 to 31 if all the compensating products, other than secondary compensating products referred to in Article 30 (3), resulting from a given processing operation are not entered for free circulation at the same time.

TITLE IV

ADMINISTRATIVE COOPERATION AND FINAL PROVISIONS

Article 34

1. For every application for authorization which is rejected because the economic conditions are not considered to be fulfilled, the Member States shall send the information in Annex IV to the Commission.

2. The information referred to in paragraph 1 shall be sent during the month following that in which the request for authorization was rejected. The Commission shall circulate such information to the other Member States and, where it gives rise to comment by a Member State or the Chairman of the Committee for Customs Procedures with Economic Impact, it shall be examined by the Committee.

Article 35

This Regulation shall enter into force on the day following its publication in the *Official Journal of the European Communities*.

It shall apply with effect from 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

ANNEX I

MODEL APPLICATION FOR OUTWARD PROCESSING AUTHORIZATION

APPLICATION FOR OUTWARD PROCESSING AUTHORIZATION

Date: .....

NB. The particulars should if possible be supplied in the order indicated. Information relating to goods/products must be given for every type of goods/products concerned.

Applicants shall be required to supply only such particulars as they may reasonably be expected to know.

1. **Name or business name and address of the applicant:** .....

.....

.....

.....

2. **System or special procedure it is intended to use** (1):

(a) standard exchange system without prior importation: .....

.....

(b) standard exchange system with prior importation: .....

.....

(c) triangualar system: .....

.....

3. **Goods to be processed or exported under the standard exchange system:**

(a) trade and/or technical description (2): .....

.....

(b) indication of Common Customs Tariff classification (3): .....

.....

(c) estimated quantities: .....

.....

(d) estimated values: .....

.....

4. **Compensating products to be re-imported or replacement products to be imported** (4):

(a) trade and/or technical description (2): .....

.....

.....

(b) indication of Common Customs Tariff classification (3): .....

.....

.....

5. **Rate of yield** (5): .....

.....

.....

6. **Nature of processing operations** (6): .....

.....

.....

.....

7. **Country where the processing operation is to be carried out (for the standard exchange system, country from which the replacement products are to be imported):** .....

.....

.....

8. **Estimated time needed for re-importation of the compensating or replacement products** (7): .....

.....

.....

9. **Suggested method of identification:** .....

.....

.....

10. **Member State or customs office where it is planned to carry out formalities relating to:**

(a) the temporarily exported goods: .....

.....

(b) re-importation of the compensating products: .....

.....

(c) importation of the replacement products: (8): .....

.....

11. **Intended duration of authorization** (9): .....

.....

.....

Date: .....

Signature: .....

(1) Indicate the system and/or the special procedure intended to be used or applied for.

(2) The description should be sufficiently clear and detailed to enable the customs authority to take a decision on the application, and in particular to decide in the light of the information supplied whether the economic conditions can be regarded as fulfilled and whether, in cases where it is planned to use the standard exchange system, the conditions for use of that system are fulfilled.

(3) For information. Only the tariff heading need be given, unless an indication of the subheading is required to enable the authorization to be issued or for the proper conduct of the processing operations. The tariff subheading must be given where it is planned to use the standard exchange system.

(4) Include all products, distinguishing between those of commercial value and those of not commercial value, whether they are to be re-imported or not.

(5) Indicate the expected rate of yield or suggest how such rate should be established.

(6) State precisely the processing operations to be carried out (general terms such as repair, working or processing are insufficient).

(7) This information is not required where it is planned to use the standard exchange system with prior importation.

(8) This information must be supplied where it is planned to use the standard exchange system.

(9) Indicate the period within which it is planned to export the goods to be processed or for standard exchange without prior importation of the compensating products. Where it is planned to use the standard exchange system with prior importation, indicate the period within which the replacement products are to be imported.

MODEL OUTWARD PROCESSING AUTHORIZATION

OUTWARD PROCESSING AUTHORIZATION

Date: .....

NB. The authorization must contain particulars of the application. Where information is supplied by reference to the application, the application shall constitute an integral part of the authorization.

The particulars should if possible be supplied in the order indicated:

1. **Name or business name and address of the holder of the authorization:** .....

.....

.....

.....

2. **System authorized** (1): .....

.....

.....

3. **Procedure** (2): .....

.....

.....

4. **Goods to be processed** (3):

(a) trade and/or technical description: .....

.....

(b) indication of Common Customs Tariff classification: .....

.....

(c) estimated quantities: .....

.....

(d) estimated values: .....

.....

5. **Compensating products to be re-imported or replacement products to be imported** (3):

(a) trade and/or technical description: .....

.....

(b) indication of Common Customs Tariff classification: .....

.....

6. **Rate of yield or method by which the rate will be established** (4): .....

.....

.....

7. **Nature of processing operations:** .....

.....

.....

8. **Country where processing operation is to be carried out:** .....

.....

9. **Period within which the compensating products must be re-imported:** .....

.....

.....

10. **Approved means of identification:** .....

.....

.....

11. **Member State or customs office where it is planned to carry out the formalities relating to:**

(a) the temporarily exported goods: .....

.....

(b) re-importation of the compensating products: .....

.....

(c) importation of the replacement products: .....

.....

12. **Period of validity:** .....

.....

13. **Date for review of economic conditions** (5): .....

.....

Date: .....

Signature: .....

---

(1) This information must be supplied where it is planned to use the standard exchange system.

(2) State whether the triangular system is to be used or, in the case of standard exchange, whether prior importation is permitted.

(3) Particulars to be supplied as necessary to enable customs offices to check on use of the authorization.

(4) Indicate rate of yield or means by which the customs authority responsible for control of regularity of processing operations shall fix this rate.

(5) These details must be supplied where the period of validity of the authorization exceeds two years.

FICHE DE RENSEIGNEMENTS POUR FACILITER L'EXPORTATION TEMPORAIRE DES MARCHANDISES ENVOYÉES D'UN PAYS DANS UN AUTRE POUR TRANSFORMATION, OUVRAISON OU RÉPARATION

I
RENSEIGNEMENTS À FOURNIR À L'EXPORTATION (*)

Avant de remplir la fiche de renseignements, lire la notice, page 4.

(*) Les lignes ou cases non servies doivent être rayées ou barrées ou porter la mention «Néant».
(**) Rayer la mention inutile.

Administration des

douanes de .....

Bureau de .....

A Les marchandises ci-dessous désignées, destinées à être transformées — ouvrées — réparées (**) en .....

ont été présentées à l'exportation { par / pour le compte de (**) .....
(nom de l'exportateur en lettres majuscules)

demeurant à .....
(adresse en lettres majuscules)

B Nombre, nature, marques et numéros des colis	Désignation des marchandises					
	Numéro de la nomenclature	Nature et espèce commerciale	Quantité		Valeur	Observations
			Poids brut	Poids net, nombre, volume, surface, etc.		
— 1 —	— 2 —	— 3 —	— 4 —	— 5 —	— 6 —	— 7 —

C Nature de la main-d'œuvre à effectuer:

.....

.....

D Opérations de vérification effectuées:

.....

.....

.....

E Moyens d'identification utilisés:

.....

.....

.....

F Certifié conforme

à .....
(document de douane)

n° ..... du .....

À ....., le .....

.....
(Signature) (Cachet du bureau de douane)

II

RENSEIGNEMENTS À FOURNIR À L'IMPORTATION (*)

(*) Les lignes ou cases non servies doivent être rayées ou barrées ou porter la mention «Néant».
(**) Rayer la mention inutile.

Administration des

douanes de .....

Bureau de .....

A Les marchandises désignées { au titre I ci-dessous } (**) destinées à être transformées — ouvrées — réparées (**)

ont été présentées à l'importation { par / pour le compte de (**) } .....
(nom de l'importateur en lettres majuscules)

demeurant à .....
(adresse en lettres majuscules)

B

Nombre, nature, marques et numéros des colis	Désignation des marchandises					
	Numéro de la nomen-clature	Nature et espèce commerciale	Quantité		Valeur	Observations
			Poids brut	Poids net, nombre, volume, surface, etc.		
— 1 —	— 2 —	— 3 —	— 4 —	— 5 —	— 6 —	— 7 —

C Nature de la main-d'œuvre à effectuer:

.....

.....

.....

D Opérations de vérification effectuées:

.....

.....

.....

E Moyens d'identification utilisés:

.....

.....

.....

F Certifié conforme

à .....
(document de douane)

n° ..... du .....

À ....., le .....

.....
(Signature) (Cachet du bureau de douane)

III
RENSEIGNEMENTS À FOURNIR À LA RÉEXPORTATION (*)

(*) Les lignes ou cases non servies doivent être rayées ou barrées ou porter la mention «Néant».
(**) Rayer la mention inutile.

Administration des

douanes de .....

Bureau de .....

A Les marchandises désignées { ci-dessous / au titre II (**)

{ provenant de la transformation ou de l'ouvraison des marchandises reprises au titre II (**) / qui ont été réparées

ont été présentées à la réexportation { par / pour le compte de (**) .....
(nom de l'exportateur en lettres majuscules)

demeurant à .....
(adresse en lettres majuscules)

B Nombre, nature, marques et numéros des colis	Désignation des marchandises					
	Numéro de la nomenclature	Nature et espèce commerciale	Quantité		Valeur	Observations
			Poids brut	Poids net, nombre, volume, surface, etc.		
— 1 —	— 2 —	— 3 —	— 4 —	— 5 —	— 6 —	— 7 —

C Nature de la main-d'œuvre à effectuer: (en précisant, le cas échéant, les pièces ajoutées et les déchets de fabrication)

.....

.....

G Réexportation fractionnée n° .....

..... N° ..... du ..... } Renseignements à extraire du titre I case F
(document de douane)

..... }
(bureau de douane)

D Opérations de vérification effectuées:

.....

.....

E Il { a / n'a pas (**) été établi que les marchandises réexportées

{ sont celles qui ont été importées / ont été obtenues à partir des marchandises importées (**)

Moyens d'identification utilisés:

.....

.....

F Certifié conforme

à .....
(document de douane)

n° ..... du .....

À ....., le .....

....
(Signature) (Cachet du bureau de douane)

Réservé à la douane

NOTICE CONCERNANT L'UTILISATION DE LA FICHE DE RENSEIGNEMENTS

1. L'exportateur doit s'assurer que les autorités douanières du pays d'importation temporaire seront en mesure d'établir, sous reserve des conditions qu'elles fixent, l'identité des marchandises.

2. L'utilisateur doit présenter la fiche de renseignements (FR) dûment remplie aux autorités douanières lors du dédouanement des marchandises.

3. Dans le cas des réimportations effectuées par envois fractionnés, le déroulement des opérations est le suivant:

   a) Exportation temporaire:

      L'exportateur présente la FR en deux exemplaires (original et copie). La douane les vise (titre I) et les remet à l'exportateur qui transmet l'original à l'importateur qui le conserve jusqu'à la dernière réexportation. L'exportateur conserve la copie.

   b) Importation temporaire:

      L'importateur présente l'original à la douane qui le lui restitue après avoir visé le titre II.

   c) Réexportations fractionnées:

      Le réexportateur remplit un exemplaire supplémentaire du titre III, y compris le cas G, et le présente ainsi que l'original à la douane. Celle-ci confronte ces deux documents et vise l'exemplaire supplémentaire qui est transmis par le réexportateur au réimportateur.

   d) Réimportations fractionnées:

      Le réimportateur présente l'exemplaire supplémentaire ainsi que la copie à la douane qui confronte ces deux documents.

   e) Dernière réexportation fractionnée:

      Le réexportateur remplit le titre III de l'original, y compris la case G. La douane appose son attestation et remet l'original au réexportateur qui le fait parvenir au réimportateur.

   f) Dernière réimportation fractionnée:

      Le réimportateur présente à la douane l'original et la copie de la FR.

INFORMATION DOCUMENT TO FACILITATE THE TEMPORARY EXPORTATION OF GOODS SENT FROM ONE COUNTRY FOR MANUFACTURE, PROCESSING OR REPAIR IN ANOTHER

I
TO BE COMPLETED AT EXPORTATION (*)

Before completing this form please read note on page 4

(*) Unused lines or cages must be struck out or the word 'Nil' written across them.
(**) Delete if inapplicable.

Customs administration of .....

Customs office of .....

.....

A The goods described below, intended for manufacture — processing — repair (**) in .....

have been entered for exportation { by / on behalf of } (**) .....
(Name of exporter in block capitals)

of .....
(Address in block capitals)

B

Number, type, marks and numbers of packages	Tariff ref. No	Specification of goods: Commercial description	Quantity: Gross weight	Quantity: Net weight, number, volume, measurements, etc.	Value	Remarks
— 1 —	— 2 —	— 3 —	— 4 —	— 5 —	— 6 —	— 7 —

C Nature of proposed operations:

.....

.....

D Particulars of examinations carried out:

.....

.....

.....

E Means of identification used:

.....

.....

.....

F Certified to correspond with the particulars shown on .....

.....
(Customs document)

No ..... dated .....

....., ...
(Place) (Date)

.....
(Signature) (Customs office stamp)

II
TO BE COMPLETED AT IMPORTATION (*)

(*) Unused lines or cages must be struck out or the word 'Nil' written across them.
(**) Delete if inapplicable.

Customs administration of .....

Customs office of .....

.....

A The goods described { in Part I / below } (**) intended for manufacture — processing — repair (**)

were entered { by / on behalf of (**) } .....
(Name of importer in block capitals)

of .....
(Address in block capitals)

B

Number, type, marks and numbers of packages	Specification of goods					
	Tariff ref. No	Commercial description	Quantity		Value	Remarks
			Gross weight	Net weight, number, volume, measurements, etc.		
— 1 —	— 2 —	— 3 —	— 4 —	— 5 —	— 6 —	— 7 —

C Nature of proposed operations:

.....

.....

.....

D Particulars of examinations carried out:

.....

.....

.....

E Means of identification used:

.....

.....

.....

F Certified to correspond with the particulars shown on .....

.....
(Customs document)

No ..... dated .....

....
(Place) (Date)

..... (Customs office stamp)
(Signature)

III
TO BE COMPLETED AT RE-EXPORTATION (*)

(*) Unused lines or cages must be struck out or the word 'Nil' written across them.
(**) Delete if inapplicable.

Customs administration of .....

Customs office of .....

A The goods described { below / in Part II (**) }
{ resulting from the manufacture or processing of the goods described in part II (**) / which have been repaired }
were entered for re-exportation { by / on behalf of (**) ..... (Name of re-exporter in block capitals) }
of ..... (Address in block capitals)

B

Number, type, marks and numbers of packages	Specification of goods					
	Tariff ref. No	Commercial description	Quantity		Value	Remarks
			Gross weight	Net weight, number, volume, measurements, etc.		
— 1 —	— 2 —	— 3 —	— 4 —	— 5 —	— 6 —	— 7 —

C Nature of operations (Include particulars of any parts added and/or any manufacturing waste):
.....
.....
.....

G Split re-exportation No .....
..... No ..... dated .....
(Customs document)
.....
(Customs office)
Particulars as in Part I Cage F

D Particulars of examinations carried out:
.....
.....

E It { has / has not (**) } been established that the re-exported goods
{ are those which were imported / have been made or obtained from the goods imported (**) }

Means of identification used:
.....
.....

F Certified to correspond with the particulars shown on
.....
.....
(Customs document)

No ..... dated .....
....
(Place) (Date)

..... (Customs office stamp)
(Signature)

For official use only

NOTE FOR THE USE OF THE INFORMATION DOCUMENT

1. The exporter must ensure that, subject to any conditions they may lay down, the Customs authorities of the country of temporary importation are in a position to establish the identity of the goods.

2. The duly completed Information Document (I. D.) must be presented to the Customs authorities whenever the goods are cleared.

3. If the goods are to be re-imported in split consignments the following procedure applies.

   (a) Temporary exportation:

   The exporter produces the I. D. in duplicate. The Customs certify both copies (Part I) and return them to the exporter who sends the original I. D. to the importer who keeps it until the last split re-exportation. The exporter keeps the duplicate I. D.

   (b) Temporary importation:

   The importer produces the original I. D. to the Customs who certify Part II and return the I. D. to him.

   (c) Split re-exportation:

   The re-exporter completes an additional Part III (including Cage G) and produces it to the Customs together with the original I. D. The Customs certify the additional Part III after checking it against the I. D. The re-exporter sends the additional Part III to re-importer.

   (d) Split re-importation:

   The re-importer produces the additional Part III and his copy of the I. D. to the Customs for checking against each other.

   (e) Last split re-exportation:

   The re-exporter completes Part III of the original I. D. including Cage G. The Customs certify the original I. D. and return it to the re-exporter who sends it to the re-importer.

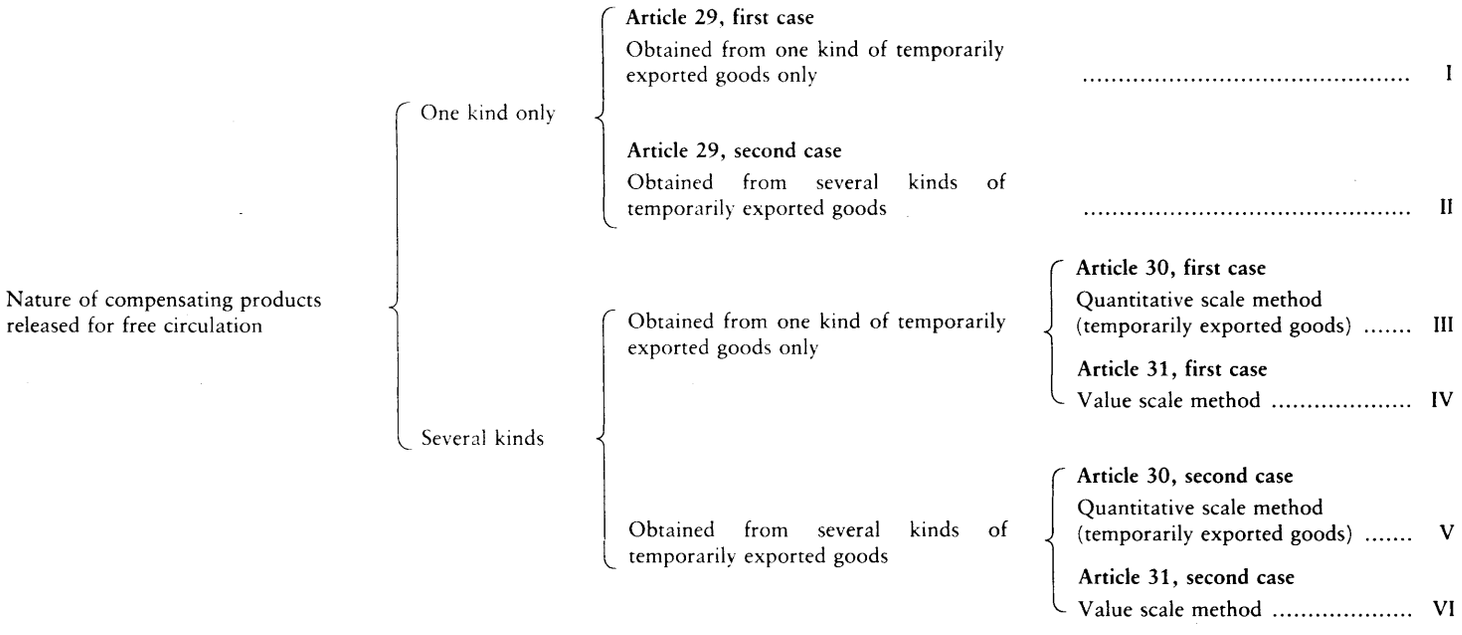
   (f) Last split re-imporatation:

   The re-importer producers both copies of the I. D. to the Customs.

ANNEX III

METHODS FOR CALCULATING

THE PROPORTION OF TEMPORARILY EXPORTED GOODS INCORPORATED IN THE COMPENSATING PRODUCTS



I. Article 29, first case:

One kind of compensating product only is obtained from one kind of temporarily exported goods only:

Quantitative scale method (compensating products)

(a) *Quantity of temporarily exported goods*:
100 kg A

(b) *Yield of 100 kg A*:
200 kg X

(c) *Quantity of compensating products released for free circulation*:
180 kg X

(d) *Quantity of temporarily exported goods to be taken into account for determining the import duties to be deducted*:
180/200 × 100 kg = 90 kg A

II. Article 29, second case:

One kind of compensating product only is obtained from several kinds of exported goods:

Quantitative scale method (temporarily exported goods)

(a) *Quantity of temporarily exported goods*:
100 kg A and 50 kg B

(b) *Yield of 100 kg A and 50 kg B*:
300 kg X

(c) *Quantity of compensating products released for free circulation*:

180 kg X

(d) *Quantity of temporarily exported goods to be taken into account for determining the import duties to be deducted*:

180/300 × 100 kg = 60 kg A

180/300 × 50 kg = 30 kg A

III. **Article 30, first case:**

Several kinds of compensating products are obtained from one kind of temporarily exported goods only:

Quantitative scale method

(a) *Quantity of temporarily exported goods*:

100 kg A

(b) *Yield of 100 kg A*:

200 kg X, which incorporate 85 kg A

30 kg Y, which incorporate 10 kg A

95 kg A

(c) *Calculation of respective proportions*:

200 kg X = 85/95 × 100 kg = 89,47 kg A

30 kg Y = 10/95 × 100 kg = 10,53 kg A

100 kg A

(d) *Quantity of compensating products released for free circulation*:

180 kg X and 20 kg Y

(e) *Quantity of temporarily exported goods to be taken into account for determining the import duties to be deducted*:

180 kg X = 180/200 × 89,47 = 80,52 kg A

20 kg Y = 20/30 × 10,53 = 7,02 kg A

87,54 kg A

IV. **Article 31, first case:**

Several kinds of compensating products are obtained from one kind of temporarily exported goods only:

Value scale method

(a) *Quantity of temporarily exported goods*:

100 kg A

(b) *Yield of 100 kg A*:

200 kg X à 12 ECU = 2 400 ECU

30 kg Y à 5 ECU = 150 ECU

2 550 ECU

(c) *Calculation of respective proportions*:

200 kg X = 2 400/2 550 × 100 kg = 94,12 kg A

30 kg Y = 150/2 550 × 100 kg = 5,88 kg A

100 kg A

(d) *Quantity of compensating products released for free circulation*:

180 kg X and 20 kg Y

(e) *Quantity of temporarily exported goods to be taken into account for determining the import duties to be deducted*:

180 kg X = 180/200 × 94,12 = 84,71 kg A

20 kg Y = 20/30 × 5,88 = 3,92 kg A

88,63 kg A

V. **Article 30, second case:**

Several kinds of compensating products are obtained from several kinds of temporarily exported goods:

Quantitative scale method

(a) *Quantity of temporarily exported goods*:

100 kg A and 50 kg B

(b) *Yield of 100 kg A and 50 kg B*:

200 kg X, which incorporates 85 kg A and 35 kg B
30 kg Y, which incorporates 10 kg A and 12 kg B
95 kg A and 47 kg B

(c) *Calculation of respective proportions*:

200 kg X = 85/95 × 100 kg = 89,47 kg A
= 35/47 × 50 kg = 37,23 kg B
30 kg Y = 10/95 × 100 kg = 10,53 kg A
= 12/47 × 50 kg = 12,76 kg B
100 kg A and 50 kg B

(d) *Quantity of compensating products released for free circulation*:

180 kg X and 20 kg Y

(e) *Quantity of temporarily exported goods to be taken into account for determining the import duties to be deducted*:

180 kg X = 180/200 × 89,47 = 80,52 kg A
= 180/200 × 37,23 = 33,51 kg B
20 kg Y = 20/30 × 10,53 = 7,02 kg A
= 20/30 × 12,76 = 8,51 kg B
87,54 kg A and 42,02 kg B

VI. **Article 31, second case:**

Several kinds of compensating products are obtained from several kinds of temporarily exported goods:

Value scale method

(a) *Quantity of temporarily exported goods*:

100 kg A and 50 kg B

(b) *Yield of 100 kg A and 50 kg B*:

200 kg X à 12 ECU = 2 400 ECU
30 kg Y à 5 ECU = 150 ECU
2 550 ECU

(c) *Calculation of respective proportions*:

200 kg X = 2 400/2 550 × 100 kg = 94,12 kg A
= 2 400/2 550 × 50 kg = 47,06 kg B
30 kg Y = 150/2 550 × 100 kg = 5,88 kg A
= 150/2 550 × 50 kg = 2,94 kg B
100 kg A and 50 kg B

(d) *Quantity of compensating products released for free circulation*:

180 kg X and 20 kg Y

(e) *Quantity of temporarily exported goods to be taken into account for determining the import duties to be deducted*:

180 kg X = 180/200 × 94,12 kg = 84,71 kg A
= 180/200 × 47,06 kg = 42,35 kg B
20 kg Y = 20/30 × 5,88 kg = 3,92 kg A
= 20/30 × 2,94 kg = 1,96 kg B
88,63 kg A and 44,31 kg B

ANNEX IV

Member State:	**PROCESSING ARRANGEMENTS** **Return of information as required by Article 25 of Regulation (EEC) No 2473/86**	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 placed under the arrangements			Nature of the processing operation and compensating products to be re-imported	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 turnover (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).