

# COMMISSION

## COMMISSION DECISION

of 4 December 1974

**concerning documents which iron and steel undertakings must produce for inspection by officials or authorized agents of the Commission carrying out checks regarding the ECSC levy**

(74/618/ECSC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Coal and Steel Community, and in particular Articles 8, 47, 49, 80, 82 and 86 thereof;

Having regard to the Treaty of 8 April 1965 establishing a single Council and a single Commission of the European Communities, and in particular Articles 20 and 21 thereof;

Whereas, in order to carry out its task under the ECSC Treaty, the Commission imposes levies on the coal and steel production of undertakings in the member countries;

Whereas these levies must be collected in a precise and uniform manner;

Whereas it is therefore appropriate that all iron and steel undertakings subject to the ECSC levy should be asked to produce the same documents for inspection by officials or authorized agents of the Commission carrying out inspections regarding the levy;

Whereas, notwithstanding the obligations incumbent on undertakings pursuant to national legislation regarding accounts, it is therefore appropriate to specify, in a Decision binding on all iron and steel undertakings, the documents which must be presented for inspection during on-the-spot checks,

HAS ADOPTED THIS DECISION:

### *Article 1*

Iron and steel undertakings shall keep, and make available to officials or authorized agents of the Commission carrying out checks regarding the levy, technical and accounting documents including at least the following:

- (a) the cast record book or the cast history cards (duly numbered and dated);
- (b) invoices relating to the consumption of electricity, gas, fuel oil and oxygen;
- (c) the manpower record book.

### *Article 2*

Iron and steel undertakings must be able to produce, for inspection by officials and authorized agents of the Commission carrying out inspections regarding the levy, the abovementioned documents for the current calendar year and for not less than the three preceding calendar years.

### *Article 3*

Iron and steel undertakings which evade their obligations under this Decision shall be liable to the penalties provided for in Article 47 (3) of the ECSC Treaty.

### *Article 4*

This Decision shall enter into force on 1 January 1975.

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

Done at Brussels, 4 December 1974.

*For the Commission*

*The President*

François-Xavier ORTOLI