

COUNCIL DIRECTIVE

of 21 June 1971

on harmonisation of the provisions laid down by law, regulation or administrative action relating to the usual forms of handling which may be carried out in customs warehouses and in free zones

(71/235/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 100 thereof;

Having regard to Council Directive No 69/74¹ of 4 March 1969 on harmonisation of the provisions laid down by law, regulation or administrative action relating to customs warehousing procedure, and in particular Article 9 thereof;

Having regard to the proposal from the Commission;

Having regard to the Opinion of the European Parliament;

Having regard to the Opinion of the Economic and Social Committee²;

Whereas in accordance with Article 9 (1) of the above-mentioned Directive, the common list of the usual forms of handling, referred to in the first subparagraph of that paragraph, which may be carried out in the various types of warehouses should be drawn up.

Whereas, in accordance with Article 3 of Council Directive, No 69/75³ of 4 March 1969 on harmonisation of the provisions laid down by law, regulation or administrative action relating to free zones, it must be possible for goods placed in free zones to be the subject of the usual form of handling shown in the common list;

Whereas such usual forms of handling as are needed to ensure preservation of goods or to improve packaging or marketable quality should be included in that list;

Whereas it is necessary to specify the conditions of application of the rules laid down with regard to taxation, taking into account the fact that the usual forms of handling ought not in principle to have any effect on such taxation;

HAS ADOPTED THIS DIRECTIVE:

Article 1

1. The common list of usual forms of handling, referred to in Article 9 (1) of Council Directive No 69/74 of 4 March 1969 on harmonisation of the provisions laid down by law, regulation or administrative action relating to customs warehousing procedure, shall be as follows:

1. Examinations stocktaking and sampling;
2. Elementary repairs following damage incurred during transport or storage;
3. Cleaning;
4. Removal of damaged parts;
5. Sorting, straining, sifting, mechanical clarification, filtering, unpotting, drawing off and any other similar simple treatment;
6. The affixing to the goods themselves, or to their packings, of marks, seals, labels, or other similar distinguishing signs, on condition that there is no risk of that giving the goods an apparent origin different from their real one;

¹ OJ No L 58, 8.3.1969, p. 7.

² OJ No C 41, 29.4.1971, p. 9.

³ OJ No L 58, 8.3.1969, p. 11.

7. Altering the marks and numbers on packages, on condition that there is no risk of that giving the goods an apparent origin different from their real one;
8. Packing, unpacking, change of packings, repair of packings, decanting and simple transfer into other containers;
9. Fixing goods on stands for packaging or for their presentation;
10. Simple sorting and classification operations;
11. Examination, testing and putting into working order of machines, apparatus or vehicles, if only simple operations are involved;
12. Mixing of goods other than liqueurs, brandy, wines and other spirits, if only simple operations are involved;
13. Mixing of liqueurs with one another;
14. Mixing of potable spirits with one another;
15. Coupage of wines, and other current oenological practices;
16. Dilution of spirits with water with a view to reducing their alcoholic strength;
17. Desalination, cleaning and butting of hides;
18. Crushing of dried vegetables;
19. Dividing up of goods, if only simple operations are involved;
20. All handling intended to ensure preservation of goods in sound condition during storage such as airing, drying (even by means of artificial heat) refrigeration and chilling, addition of preservatives, fumigation and sulphur treatment (antiparasitic), greasing, anti-rust painting, application of protective coating for transport.

2. The forms of handling referred to in paragraph 1 may be undertaken only in accordance with any Community or national regulations which may govern them.

Article 2

Member States may provide that the usual forms of handling, or certain of them, may be undertaken only in certain types of warehouses or free zones if the

features of the premises intended for warehousing the goods, the nature of the goods or the feasibility of checking so require.

Article 3

1. Before undertaking, or causing to be undertaken, the usual forms of handling which he intends the warehoused goods to undergo, the depositor of the goods or the warehousekeeper should obtain an authorisation issued, on request, by the competent customs authorities.

2. Without prejudice to Article 3 of Council Directive 69/75 of 4 March 1969 on harmonisation of the provisions laid down by law, regulation or administrative action relating to free zones, the interested party, before undertaking or causing to be undertaken the usual forms of handling which he intends goods deposited in free zones to undergo, should, if he wishes Article 5 of this Directive to apply to him, obtain an authorisation issued, on request, by the competent customs authorities.

3. Subject to Article 2 the competent customs authorities shall authorise the forms of handling referred to in paragraphs 1 and 2, taking all necessary steps to ensure verification of the regularity of the operations.

Article 4

Where goods which have undergone usual forms of handling in warehouses are cleared for home use, the customs duties, taxes having equivalent effect and agricultural levies chargeable on importation shall be as determined in accordance with the provisions of Article 10 of Council Directive 69/74 of 4 March 1969 on harmonisation of the provisions laid down by law, regulation or administrative action relating to customs warehousing procedure. Nevertheless, at the request of the declarant, the nature, value for customs purposes and quantity of the goods as they were before having undergone such handling shall be those taken into consideration.

Article 5

Where goods which have undergone usual forms of handling in free zones are cleared for home use, the customs duties, taxes having equivalent effect and agricultural levies chargeable on importation shall be as determined in accordance with Article 8 of Council Directive 69/75 of 4 March 1969 on harmonisation of the provisions laid down by law, regulation or administrative action relating to free zones.

Nevertheless, at the request of the declarant and on condition that the said usual forms of handling were the subject of an authorisation issued in accordance with Article 3 (2), the nature, value for customs purposes and quantity of the goods as they were before having undergone such handling shall be those taken into consideration.

Article 6

The Member States shall bring into force not later than 31 December 1971 the measures necessary to comply with this Directive.

Article 7

Each Member State shall inform the Commission of the provisions it adopts for the application of this Directive.

The Commission shall communicate this information to the other Member States.

Article 8

This Directive is addressed to the Member States.

Done at Luxembourg, 21 June 1971

For the Council

The President

M. SCHUMANN