

COUNCIL DIRECTIVE

of 30 July 1968

on harmonisation of the provisions laid down by law, regulation or administrative action relating to:

1. customs treatment of goods entering the customs territory of the Community
2. temporary storage of such goods

(68/312/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 the proposal from the Commission;

Having regard to the Opinion of the European Parliament¹;

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

Whereas the Community is based upon a customs union;

Whereas the establishment of the customs union is governed in the main by Title I, Chapter 1 of the Treaty; whereas that chapter of the Treaty contains a series of specific provisions, dealing in particular with the elimination of customs duties between Member States, the establishment and progressive introduction of the Common Customs Tariff and the autonomous alteration or suspension of the duties therein; whereas, while Article 27 provides that Member States shall, before the end of the first stage in so far as may be necessary, take steps to approximate their provisions laid down by law, regulation or administrative action in respect of customs matters, that Article does not empower the institutions of the Community to issue binding provisions in that field; whereas, however, a thorough examination, undertaken jointly with Member States, has shown the need in certain fields for decision, by binding acts of the Community, upon measures essential for the introduction of customs legislation

which will ensure uniform application of the Common Customs Tariff;

Whereas in all the Member States there are provisions laid down by law, regulation or administrative action concerning customs treatment of goods entering the customs territory of those States; whereas temporary storage of such goods is provided for in most of the Member States;

Whereas certain differences contained in those provisions could lead to deflection of trade and of customs receipts if they were to remain operative after the customs union has been fully achieved;

Whereas such provisions directly affect the establishment and operation of the common market;

Whereas it is necessary for common rules to be made in the Member States applicable to customs treatment of goods entering the Community and to temporary storage of such goods under customs supervision where they are not immediately after their arrival redispached out of the Community or placed under a customs procedure;

HAS ADOPTED THIS DIRECTIVE:

Article 1

1. This Directive prescribes the rules which must be incorporated in the provisions laid down by law, regulation or administrative action in Member States in respect of customs treatment of goods entering the customs territory of the Community or coming from a free zone situated in the territory of the Community, and also the rules concerning provisional deposit of those goods where such a system either exists or is planned within a Member State.

2. Goods admitted to and allowed to remain on the customs territory of the Community, without immediately being placed under a customs procedure,

¹ OJ No C 55, 5.6.1968, p. 34.

² OJ No C 58, 13.6.1968, p. 5.

shall be considered to be in temporary storage in particular for purposes of the national laws listed in the Annex to this Regulation.

TITLE I

Customs Treatment

Article 2

1. All goods entering the customs territory of the Community or coming from a free zone situated in the territory of the Community shall be subject to customs control.

2. They shall immediately be conveyed, by the route designated by the competent national authorities, to a customs office or other place designated by those authorities and under the supervision of the customs authorities.

Article 3

1. A summary declaration shall be lodged in respect of the goods to which Article 2 applies in accordance with paragraph 2, unless they have already been placed under a customs procedure or are immediately so placed.

2. Subject to the conditions prescribed by the competent national authorities any commercial, administrative or customs document may be treated as a summary declaration if it contains the following minimum information:

- the number, nature, marks and numbers of the packages;
- nature and gross weight of the goods;
- nature and characteristics of the means of transport by which the goods were brought in;
- place at which the goods were loaded on to this means of transport.

3. Paragraph 1 shall be without prejudice to the special provisions enabling the competent national authorities to waive the obligation to lodge a summary declaration with regard to goods imported by travellers or to goods forming the subject of frontier traffic, if those provisions ensure collection of customs duties, charges having equivalent effect and agricultural levies due in respect of those goods.

Article 4

1. The summary declaration shall be lodged immediately by the person responsible for the goods or by his agent. The competent national authorities may, however, fix a time limit for lodging of the declaration of not more than twenty-four hours after arrival of the goods at the customs office or place

referred to in Article 2 (2), which time limit shall not include non-working days.

The summary declaration shall be stamped by the customs authorities.

2. Until a summary declaration has been lodged the goods may be unloaded only upon authorisation by the customs authorities and in places under their supervision.

TITLE II

Temporary storage

Article 5

All goods produced to customs in accordance with Articles 2 and 4 shall remain under customs control until the customs authorities authorise their removal. This provision shall apply also to goods arriving at the office of destination under a transit procedure.

Until then the goods shall remain on temporary storage in public or private premises designated by the competent national authorities and under conditions prescribed by them. The goods may be handled only to the extent that is usual for preserving them in their unaltered state, under conditions which shall be prescribed by those authorities.

Article 6

Goods to which Article 5 applies and which arrive by sea shall be placed under a customs procedure or redispached out of the Community before expiration of a time limit to be fixed by the competent national authorities. This time limit shall not extend beyond the forty-fifth day following the day on which the summary declaration was lodged or, where the goods concerned were previously placed under a transit procedure, beyond the forty-fifth day following the day of arrival of the goods at the office of destination.

Article 7

1. Goods to which Article 5 applies and which arrive by means other than by sea shall be placed under a customs procedure or redispached out of the Community before expiration of the time limit set by the competent national authorities. Such time limit shall not extend beyond the fifteenth day following the day on which the summary declaration was lodged or, where the goods concerned were previously placed under a transit procedure, beyond the fifteenth day following the day of arrival of the goods at the office of destination.

2. The time limit of fifteen days may be extended if required for the purpose of ascertaining the precise composition of the goods. The time limit shall not

be extended longer than is required for completion of this operation.

Article 8

1. Where the time limits fixed respectively in Articles 6 and 7 expire on a non-working day, they shall be extended until the end of the first working day thereafter.

2. Where exceptional circumstances so warrant, the competent national authorities may accordingly extend the time limits fixed respectively in Articles 6 and 7.

Article 9

Where, on expiry of the time limit appointed pursuant to Articles 6, 7 or 8 respectively, the goods have not been the subject of a declaration for the purpose of placing them under a customs procedure or have not been redispached out of the Community, the competent national authorities shall take the necessary measures to place them forthwith by official action under a customs procedure.

Article 10

The Member States shall bring into force not later than January 1969 the measures necessary to comply with this Directive.

Article 11

Each Member State shall inform the Commission of the provisions that it adopts in implementation of this Directive.

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

Article 12

This Directive is addressed to the Member States.

Done at Brussels, 30 July 1968

For the Council

The President

G. MEDICI

ANNEX

(Article 1 (2))

1. *Federal Republic of Germany*

— Verwahrung

(Zollgesetz, 8)

2. *Kingdom of Belgium*

— Magasins de dépôt provisoire /
Magazijnen voor voorlopige opslag

(Arrêté royal of 7.7.1847, art. 155; Arrêté royal/Koninklijk Besluit of 18.2.1952, art. 7)

3. *French Republic*

— Magasins et aires de dédouanement

(Code des douanes, art. 82 bis to 82 sexies)

4. *Italian Republic*

— Recinti doganali temporanea custodia
e magazzini doganali temporanea custodia

(Regolamento doganale, art. 21)

— Magazzini sotto sorveglianza doganale e
capannoni sotto sorveglianza doganale

(Regolamento doganale, art. 21 and the amendments thereto)

5. *Grand Duchy of Luxembourg*

— Magasins de dépôt provisoire

(Arrêté grand-ducal of 20.4.1922, art. 1;
arrêté ministériel of 19.3.1952, art. 1)