

II

(Acts whose publication is not obligatory)

COMMISSION

COMMISSION DIRECTIVE

of 4 May 1976

relating to the triangular system of the outward processing procedure

(76/447/EEC)

THE COMMISSION OF THE EUROPEAN
COMMUNITIES,

Having regard to the Treaty establishing the European
Economic Community,

Having regard to Council Directive 76/119/EEC of 18
December 1975 on the harmonization of provisions
laid down by law, regulation or administrative action
in respect of outward processing⁽¹⁾, and in particular
Article 14 thereof,

Whereas Article 7 thereof provides for the possibility
of re-importing compensating products which result
from a processing operation, into a Member State
other than that from which the goods were tempor-
arily exported;

Whereas the competent authorities of the Member
State of re-importation must be able to have at their
disposal all the elements necessary to identify the
exported goods in the compensating products;
whereas they must also have all the information neces-
sary to determine the basis of taxation relating to the
goods temporarily exported, for the purpose of
granting total or partial relief from the import duties
applicable to the compensating products; whereas in
the absence of such elements and information the
rules relating to the triangular system of the outward
processing procedure will not be uniformly applied;

Whereas to meet these needs it is necessary to set up
a reciprocal information procedure between the
competent authorities of the different Member States;
whereas a single Community form should therefore be
introduced to provide all necessary information, in

particular that relating to the tariff classification, the
value and the quantity of the goods;

Whereas the measures provided for in this Directive
are in accordance with the opinion of the Committee
on Customs Processing Arrangements,

HAS ADOPTED THIS DIRECTIVE:

Article 1

The purpose of this Directive is the adoption of
certain measures of application relating to Articles 4
(2) and 7 of Council Directive 76/119/EEC of 18
December 1975 on the harmonization of provisions
laid down by law, regulation or administrative action
in respect of outward processing, hereinafter called
'the basic Directive'.

Article 2

1. The authorization to export goods temporarily
outside the customs territory of the Community, with
a view to their being re-imported in the form of
compensating products into a Member State other
than the one from which the temporary exportation
took place, shall be granted, under the terms of this
Directive, by the competent authorities of the
Member State of export.

2. For the purposes of this Directive, the move-
ment of goods referred to in paragraph 1 shall be
called 'the triangular system'.

⁽¹⁾ OJ No L 24, 30. 1. 1976, p. 58.

3. The competent authorities of Member State of export shall authorize recourse to the triangular system :

- (a) either under the outward processing authorization provided for in Article 4 (2) of the basic Directive ;
- (b) or on the express application of the holder of the authorization, presented subsequent to such authorization but prior to re-importation.

4. At the request of the holder of the authorization, the competent authorities shall certify as correct the copies of the outward processing authorization presented to them.

Article 3

1. The competent authorities of the Member State of export shall only authorize the triangular system when they consider it possible for the competent authorities of the Member State of re-importation to identify in the compensating products the goods which have been, or are to be, temporarily exported.

2. Under the triangular system, the competent authorities of Member States shall use and recognize the following means of identification :

- (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 description of goods in the same state ;
- (d) use of the information sheet to facilitate the temporary exportation of goods sent from one country for manufacture, processing or repair in another, as provided for in the recommendation of the Customs Cooperation Council of 3 December 1963.

3. The identity of goods in the same state in the compensating products may also be recognized by the competent authorities of the Member State of re-importation by means of other factors, especially if the means of identification provided for in paragraph 2 have been damaged or have disappeared.

4. Where the method of identification referred to in paragraph 2 (c) is used, the competent authorities of the Member State of export shall take all measures necessary to ensure the authenticity of the means of identification. They shall return these objects to the holder of the authorization so that they can be put at the disposal of the competent authorities of the Member State of re-importation.

Article 4

1. On application by the holder of the authorization for outward processing, the competent authorities

of the Member State of export shall take all measures necessary to allow the competent authorities of the Member State of re-importation to grant the benefit of total or partial relief from import duties provided for in Article 10 of the basic Directive.

2. The application referred to in paragraph 1 shall be submitted to the competent authorities in the form of the information sheet (INF 2 sheet), provided for in Article 8.

3. The competent authorities shall endorse the information sheet up to the amount of the goods to be exported, or exported and not yet re-imported. They shall return the original to the holder and retain one copy.

4. Where it is foreseen that the re-importations will be carried out in split consignments at different customs offices, the holder of the authorization may apply for the issue of several sheets, up to the quantity of the goods to be exported.

5. Where the circumstances so justify, and on application by the holder of the authorization, the competent authorities of the Member State of export may issue, in replacement of the original INF 2 sheet, INF 2 sheets made out up to the quantity of the goods exported and not yet re-imported.

6. Where one or more replacement sheets are issued, the quantities contained therein shall be deducted from the quantities referred to in the original INF 2 sheet.

7. Where one or more replacement sheets are issued, the competent authorities shall indicate thereon the number and issuing office of the original sheet.

8. Where the competent authorities of the Member State of export consider that the competent authorities of the Member State of re-importation should know of certain factors of the authorization, which do not appear in the information provided in the sheet, they shall include these additional items on the said sheet.

Article 5

1. The importer of the compensating products shall present the sheet to the competent authorities of the Member State of re-importation on the date on which he expresses his wish to place the compensating products in free circulation, or to give them another destination authorized by the basic Directive.

The competent authorities of the Member State of re-importation may moreover require the presentation of a copy of the outward processing authorization, which has been certified as correct.

2. The competent authorities of the Member State of re-importation shall deduct on the sheet the quantity of goods re-imported.

3. Where the circumstances so justify, and on application by the holder of the authorization, the competent authorities of the Member State of re-importation may issue, in replacement of the original INF 2 sheet, INF 2 sheets made out up to the quantity of the goods exported and not yet re-imported.

4. Where one or more replacement sheets are issued, the quantities contained therein shall be deducted from the quantities referred to in the original INF 2 sheet.

5. Where one or more replacement sheets are issued, the competent authorities shall indicate thereon the number and issuing office of the original sheet.

Article 6

1. Where an INF 2 sheet has been issued it must be presented at the time of re-importation even if this takes place in the Member State of export.

2. In the event of the theft, loss or destruction of an INF 2 sheet, the holder of the outward processing authorization may apply to the competent authorities which issued it for a duplicate to be made out. The authorities shall grant the application, if the circumstances so justify, on condition that the quantity of goods exported and not yet re-imported is established to their satisfaction. Such a duplicate shall be endorsed with one of the following words: 'DUPLICATE', 'DUPLIKAT', 'DUPLICATA', 'DUPLICATO', 'DUPLICAAT'.

Article 7

The competent authorities of the Member State of re-importation shall be entitled to request the competent authorities which have endorsed the INF 2 sheets to carry out subsequent verification and/or to provide supplementary information. The latter authorities shall comply with such a request at the earliest possible moment.

Article 8

1. The information sheet shall be drawn up in one original and one copy on a form INF 2 supplemented, where necessary, by one or more INF 2 bis lists, corresponding to the specimens in the Annex.

2. The form shall be printed on white paper, free of mechanical pulp, dressed for writing purposes and shall weigh at least 40 g/m².

3. The size of the form shall be 210 × 297 mm, line spacing being 4.24 mm (1/6 of an inch); the lay-out of the form must be strictly observed.

4. Member States shall be responsible for having the form printed. The form INF 2 shall bear an individual serial number, whether preprinted or not.

5. The form shall be printed in one of the official languages of the Community designated by the competent authorities of the Member State issuing the INF 2 sheet. The part of the INF 2 sheet constituting the request shall be completed in one of the official languages of the Community designated by the competent authorities of the Member State issuing the sheet. The competent authorities of the Member State who have to supply the information or make use of it may request that the information contained in the forms submitted to them shall be translated into the official language, or one of the official languages, of that Member State.

Article 9

1. Member States shall bring into force the measures necessary to comply with this Directive in such a way that the measures shall apply from the date on which the measures necessary to comply with the basic Directive are applied.

2. However this Directive shall only apply from 1 July 1977 where the goods are under inward processing arrangements in the Member State of export.

Article 10

1. Each Member State shall immediately notify the Commission of the provisions made to implement this Directive.

2. The Commission shall forward this information to the other Member States.

Article 11

This Directive is addressed to the Member States.

Done at Brussels, 4 May 1976.

For the Commission

Finn GUNDELACH

Member of the Commission

<p>1. Name of applicant</p>	<p>INF 2</p>	<p>N^o</p> <p>2. Number of INF 2 bis lists attached (in words) :</p>
<p>INFORMATION SHEET</p>		
<p>3. Application to be made to :</p>	<p>Refer to notes overleaf before completing the form !</p>	
<p>4. Office of completion of export formalities</p>	<p>5. APPLICATION</p> <p>The undersigned requests verification of the information concerning the goods set out below for the purposes of reimportation into the Community.</p> <p>At, on</p> <p>(Signature)</p>	
<p>6. Exportation document Type of No</p>	<p>8. Country of processing/ destination</p>	<p>9. Intended Member State of reimportation</p>
<p>7. Final date of reimportation</p>		
<p>10. Outward processing authorization</p>		
<p>11. Description of compensating products to be reimported</p>		<p>12. Tariff heading</p>
<p>13. Outward processing operations authorized</p>	<p>14. Other details of authorization</p>	
<p>15. Description of goods exported</p>		<p>16. CCT subheading</p>
		<p>17. Quantity</p>
		<p>18. Value</p>
<p>19. Rate of yield</p>	<p>20. Means of identification</p>	
<p>21. CUSTOMS ENDORSEMENT</p> <p>Information certified correct. Observations</p>		
<p>22. The date indicated in box 7 is replaced by the date At, on</p> <p>(Signature and official stamp)</p>	<p>At, on</p> <p>(Signature and official stamp)</p>	

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23. REQUEST FOR SUBSEQUENT VERIFICATION

The responsible office indicated hereunder requests the subsequent verification of the authenticity of this information sheet and that the information it contains is correct

Responsible office

At, on

(Signature and official stamp)

24. RESULT OF VERIFICATION

The verification carried out by the responsible office indicated hereunder confirms that this information sheet :
 has been correctly stamped by the competent authorities indicated and that the information it contains is accurate;
 gives use to the remarks annexed hereto

Responsible office

At, on

(Signature and official stamp)

25. REIMPORTATIONS

Goods 1	Type ; Number and date of reimportation document ; Customs stamp	Goods 1 (continuation)	Type ; Number and date of reimportation document ; Customs stamp
1		1	
2		2	
1		1	
2		2	

Box 1 for quantity available, box 2 for quantities attributed.

NOTES

A. General notes

- The part of the sheet containing the request (boxes 1 to 5 and 7 to 19 and if possible 6) shall be filled in by the holder of the authorization for outward processing.
The other boxes shall be filled in by the competent authorities.
- The form must be filled in so that it is legible and indelible. Corrections must be approved by the person who filled in the sheet, and be endorsed by the competent authorities.

B. Special notes referring to the relevant box numbers

- Give full name and address, including any postal code and Member State.
- Give the full name and address, including any postal code, of the competent authority.
- Give the number and date of the authorization and the customs office where the authorization was issued.
- Give exact description of the compensating products according to their usual and commercial name or by their tariff description.
- Give the tariff heading or subheading of the compensating products, as specified in the authorization.

13./14. State the conditions relating to the procedure of the outward processing operation, and other conditions specified in the authorization.

15. Describe the goods according to their usual or commercial name or by their tariff description. The description must correspond to that used in the document shown in box 6. If the exported goods are under the inward processing procedure indicate 'IP goods' and the number of any 'INF 1' information sheet.

17. Give the net quantity expressed in units of the metric system.

18. Give the statistical value at the moment of exportation, preceded by the national money symbols as follows :

FB for Belgian francs,
 DM for German marks,
 FF for French francs,
 LI for Italian lira,
 LF for Luxembourg francs,
 F. for Dutch guilders,
 KR for Danish kroner,
 Ir for Irish pounds,
 £ for pounds sterling.

This value serves only as an indication.

15. Description of goods exported ⁽¹⁾		16. CCT subheading
		17. Quantity
		18. Value
19. Rate of yield	20. Means of identification	
15. Description of goods exported ⁽¹⁾		16. CCT subheading
		17. Quantity
		18. Value
19. Rate of yield	20. Means of identification	
15. Description of goods exported ⁽¹⁾		16. Tariff subheading
		17. Quantity
		18. Value
19. Rate of yield	20. Means of identification	

⁽¹⁾ Delete boxes not used.

At, on

(Signature)

25. REIMPORTATIONS

Goods	Goods	Goods	Type ; Number and date of reimportation document ; Customs office stamp
1			
2			
1			
2			
1			
2			
1			
2			

Box 1 for quantity available, box 2 for quantities attributed.