



**AGENZIA  
DELLE  
DOGANE**

*Protocollo:* 7326

*Rif.:*

*Allegati:*

Roma, 24 dicembre 2004

**Risoluzione n. 4/D**

Alle Direzioni Regionali  
dell' Agenzia delle Dogane  
LORO SEDI

Alle Direzioni Circostrizionali  
dell' Agenzia delle Dogane  
LORO SEDI

Agli Uffici delle Dogane  
LORO SEDI

e per conoscenza:

Al Ministero delle Attività Produttive  
D.G. Sviluppo Produttivo e Competitività  
D.G. Politica Commerciale e Regimi degli  
Scambi ROMA

Al Ministero delle Politiche Agricole e  
Forestali  
Dipartimento delle Politiche Forestali  
Direzione Generale per le politiche  
agroalimentari ROMA

Alla Confederazione Generale  
dell' Industria Italiana  
Via dell' Astronomia, 30 - Roma

Alla Confederazione Generale  
dell' Agricoltura Italiana  
Via Vittorio Emanuele II Roma

Alla Confederazione Generale Italiana  
del Commercio e del Turismo  
Via G. Belli, 2 Roma

All'Unione Italiana delle Camere di  
Commercio Industria Agricoltura e  
Artigianato  
P.zza Sallustio,31 Roma

Alla Confederazione Generale del Traffico  
e dei Trasporti  
via Panama, 62 Roma

Al Consiglio Nazionale degli Spedizionieri  
Doganali  
Via XX Settembre, 3 Roma

Alla Federazione Nazionale degli Spedizionieri  
Doganali  
Via Postumia, 3 Roma

All'Associazione Nazionale  
Commercio Estero (A.N.C.E.)  
Corso Venezia, 47/49 Milano

**OGGETTO:** Regime della trasformazione sotto controllo doganale – Proposta inglese per la trasformazione di pannelli di fibre di legno o altri materiali legnosi (CNC 4411 1110, 4411 1910, 4411 2110, 4411 2990) provenienti dagli Stati Uniti in porte (CNC 4418 2050 - CNC 4418 2080) – Esame delle condizioni economiche da parte del Comitato ai sensi dell'art.4 par.3 del Reg.to CE 2193/03 – Parere favorevole.

Si fa presente che nel corso della 88<sup>a</sup> riunione del Comitato Codice Doganale – Sezione regimi doganali economici, che si è tenuta a Bruxelles il 26 novembre u.s., è stato presentato dai Servizi della Commissione CE l'unito documento di lavoro concernente la proposta in oggetto, per essere sottoposto ad esame delle condizioni economiche, ai sensi dell'art.4 par.3 del Reg.to CE n.2193/03. Tale ultimo regolamento ha introdotto un dazio ad valorem supplementare su alcune merci provenienti dagli Stati Uniti indicate nell'allegato al suddetto Regolamento. L'art.4 sopra citato ha previsto che le suddette merci possono essere sottoposte a trasformazione sotto controllo doganale solo previo esame delle condizioni economiche da parte del Comitato Codice Doganale.

Al riguardo, tenuto conto del disposto dell'art.504, par. 4 DAC si comunica l'avviso favorevole espresso dal Comitato circa l'accogliibilità dell'istanza presentata dall'Autorità doganale inglese, potendosi per la fattispecie in oggetto ritenere soddisfatte le condizioni economiche; si fa presente che le conclusioni del Comitato non comprendono, per il caso di specie, la pubblicazione nella serie C della Gazzetta Ufficiale delle Comunità Europee.

Si evidenzia inoltre che, ai sensi della richiamata normativa comunitaria, le conclusioni del Comitato vengono prese in considerazione non soltanto dall'Autorità (inglese) interessata, ma anche da qualsiasi altra Autorità doganale che si occupa di autorizzazioni e richieste simili. Pertanto, ove eventuali analoghe

istanze – concernenti merci di importazione, attività di trasformazione e prodotti trasformati della stessa tipologia - siano presentate all'Autorità doganale italiana, le condizioni economiche dovranno intendersi del pari soddisfatte.

Conseguentemente, in deroga a quanto previsto dalla seconda parte del punto **C2)** della Circolare n.30/D del 28 giugno 2001, per tali istanze le dogane territorialmente competenti in relazione al luogo in cui saranno effettuate le operazioni di trasformazione, o la prima di tali operazioni (in caso di trasformazioni successive), saranno competenti al rilascio delle relative autorizzazioni secondo la procedura normale (per iscritto) con utilizzo del relativo modello (allegato 67); per adempiere agli obblighi di cooperazione amministrativa (art.522 DAC), delle autorizzazioni rilasciate sarà data sollecita comunicazione alla scrivente, utilizzando per l'invio dei dati ivi previsti l'apposito formulario riprodotto in appendice all'allegato 70 del citato regolamento.

Si pregano le Amministrazioni ed Associazioni in indirizzo di provvedere alla necessaria informazione degli operatori economici del settore.

I Direttori Regionali vigileranno sulla corretta applicazione della presente.

*Il Direttore dell'Area Centrale*  
Dott. Aldo Tarascio



**EUROPEAN COMMISSION**

DIRECTORATE-GENERAL

TAXATION AND CUSTOMS UNION

Customs Policy

**Transit, suspensive regimes and security of the distribution chain**

Brussels, 12 November 2004

**TAXUD/3507/2004-EN**

Working paper

## **CUSTOMS CODE COMMITTEE**

*Section for Customs procedures with economic impact*

### **Processing under customs control (PCC)**

(Processing of fibreboard door skins originating in the USA / examination of the economic conditions in accordance with Article 4(3) of Reg. 2193/2003)

This document will be examined at a forthcoming meeting of the Committee.

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## **PROCESSING UNDER CUSTOMS CONTROL (PCC)**

Importation of Fibreboard Door Skins originating in the USA.

**Subject:** Application to grant an authorisation for PCC for fibreboard door skins of CN Codes 44 11 11 10, 44 11 19 10, 44 11 21 10 and 44 11 29 90 for processing into doors of CN Codes 44 18 20 50 and 44 18 20 80. The application is submitted by the United Kingdom authorities.

### **(a) Background Information**

- Fibreboard door skins falling within CN codes 44 11 11 10, 44 11 19 10, 44 11 21 10 and 44 11 29 90 are subject to a duty rate of 7% plus additional duties on products originating in the USA under EC Regulation 2193/2003
- The finished doors falling within CN Codes 44 18 20 50 to 44 18 20 80 are subject to a duty rate of 0%.

### **(b) Impact on Community processors of moulded doors**

There is growing and vigorous competition from cut price non EC door imports. There were no significant imports of moulded doors to the UK five years ago. In the meantime imports have squeezed margins to the point that EC moulded door manufacture is seriously threatened. The UK is the EC's largest moulded door market and of the 6 UK door manufacturers in 2001 only 2 remain. Margins in the sector are exceptionally tight and internet bidding has made it easier for low priced imports to penetrate.

The difficulty for the remaining EC door manufacturers is exacerbated by the inverted tariff model. The coniferous and other moulded doors of non-tropical wood in question can enter the EC duty free. Door skins used by Community enterprises manufacturing such doors suffer a duty rate of 7%.

In these circumstances the Company ran significant losses in 2000 and 2001 and has only recently returned to profitability. The estimated duty paid in 2003 at £840,000 was greater than the entire net profit for 2002. Review of a sample transaction for the Company's most popular product shows that duty on the door skins accounted for over 40% of the expected profit on the transaction.

Manufacturing these doors outside the European Community for import is an increasingly attractive economic proposition. The Company estimate that the cost of transporting a completed door to the EC from a key competitor in Malaysia is not much more than £1 per door.

In continuing to manufacture doors within the Community the Company has no choice but to import the door skins in question they cannot be economically procured within the EC.

### **(c) Additional information**

Jeld-Wen's largest moulded door manufacturing operation is located in South Yorkshire which has been identified as an objective 1 development area by the European Community for 2004-2006 ,having a GDP per capita of less than 75% of the EC average. The European Community's South Yorkshire Objective 1 Programme recognises the need to target resources in such areas blighted by the decline of coal and steel industries.<sup>1</sup>

About 90-95% of Jeld-Wen's employees live within a 10 mile radius of the operations. The Company is an important local employer of long standing and employs 367 people at Sheffield, 144 at Penrith, and in the UK in total 2133<sup>2</sup>

The Company have extensive operations in France, Spain , Poland<sup>3</sup> and Latvia. Consumables are sourced locally, wood (apart from door skins and (historically) timber cassettes) is sourced within the EC for the operations concerned. Goods are also purchased from Germany, the Netherlands and Latvia.

The Company sell to retail markets as well as major house builders and public sector / housing authorities.

The location of door skin manufacturing is based on the economic availability of sufficient raw materials. Wood chips, which are the basic raw material, are sourced as waste product from other wood processing plants or from forest thinning.

The only other EC manufacturer of door skins in Ireland only produces a certain range of door skins and imports the remainder. However the door skins styles which Jeld-Wen imports from the US do not, in the vast majority of instances, match those produced in Ireland. The Company cannot obtain an economic price from the competitor so cannot source the goods to be processed within the European Community<sup>4</sup>.

The Company has been approved for PCC for imports of door skins of non-USA origin, following an economic test carried out by the UK Department of Trade and Industry in accordance with Article 552.1. On most recent data, this accounts for approximately 67% of the door skins imported by the Company

However the Company is unable to source goods solely from non-US suppliers .The most advantageous lead times are offered by US sources and some door skin types are unavailable from non-US suppliers. Therefore approximately 33% per annum are sourced from US suppliers .At a duty rate of 7% the amount of duty incurred on the door skins of US origin is about £248,000 for the 12-month sample period used in the duty advantage calculation.

As the imported goods fall within the scope of Council Regulation 2193/2003 an examination of the economic conditions relating to the goods of US origin must be carried out in the Customs Code Committee in accordance with the decision reached at the 85<sup>th</sup> meeting on 10 May 2004 document TAXUD 438/2004..

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<sup>1</sup> [http://europa.eu.int/comm/regional\\_policy/objective1/regions\\_en.htm](http://europa.eu.int/comm/regional_policy/objective1/regions_en.htm)

<sup>2</sup> figures from end of 2003

<sup>3</sup> In the case of the Polish operation, Jeld-Wen has a minority rather than a majority interest

<sup>4</sup> In the longer term, the Group has plans to build new skin manufacturing facilities in the EC ( Latvia) – however it is not expected that these new facilities will be in operation before mid-2006.

<b>US-Origin Door skins</b>									
				<b>Without PCC</b>		<b>With PCC</b>			
Goods/Imported goods				Door skins of US origin					
Processed Products				-		Doors			
Approximate value				£3.549.087		£15.518.745			
Normal duty rate				7%		0%			
Normal duty amount				£248.436		£0			
Additional duty (at rates per Council Regulation 2193/2003)				£141.536		-			
Total duty				£389.972		£0			
<i>Overall duty total</i>				<i>£389.972</i>		<i>£0</i>			
<b>Import duty advantage</b>				<b>£389.972</b>					
<b>Non-US door skins (apart from Veneered skins)</b>									
				<b>Without PCC</b>		<b>With PCC</b>			
Goods/Imported goods				Non-US door skins					
Processed Products				-		Doors			
Approximate value				£6.228.549		£24.510.893			
Duty rate				7%		0%			
Total duty				£435.998		£0			
<i>Overall duty total</i>				<i>£435.998</i>		<i>£0</i>			
<b>Import duty advantage</b>				<b>£435.998</b>					

<b>Veneered door skins (all non-US)</b>							
				<b>Without PCC</b>	<b>With PCC</b>		
Goods/Imported goods				Non-US door skins			
Processed Products				-	Doors		
Approximate value				£1.097.723	£5.244.635		
Duty rate				10%	0%		
Total duty				£109.772	£0		
<i>Overall duty total</i>				<i>£109.772</i>	<i>£0</i>		
<b>Import duty advantage</b>				<b>£109.772</b>			
Note: PvA Adhesive							
Please note that there is also a duty advantage on <i>glue</i> used to make the doors above.							
The approximate duty saving per annum on glue may be of the order of:							£15.167
<b>Summary: total duty advantage estimate</b>							
Total:	<b>£950.909</b>						
Of which	<b>£389.972</b>	relating to <b>US-Origin door skins</b>					
<b>Notes on basis of estimate</b>							
<b>Please note that all values are in GBP.</b>							
<b>Estimates are constructed on the following basis:</b>							
<b>(a)</b>	The approximate discounted sales value for the processed product (i.e <b>doors</b> ) is totalled for the 12 months from September 2003 to August 2004.						
	In accordance with Article 551.3 of Commission Regulation No 2454/93, Jeld-Wen intends to use the valuation method in Article 30 (2) (c) of the Code, and to agree the precise operation of this method with local customs.						
<b>(b)</b>	The quantity of door skins incorporated in those doors is worked out from the quantity of doors sold. (assuming two skins per door)						



