

Modernised Community Customs Code

2005/0246(COD) - 23/04/2008 - Final act

PURPOSE: to replace the existing Community Customs Code and the related Regulations with a modernized Customs Code.

LEGISLATIVE ACT: Regulation (EC) No 450/2008 of the European Parliament and of the Council laying down the Community Customs Code (Modernised Customs Code).

CONTENT: this Regulation aims to modernise the Community customs code. It is intended to replace the old Community customs code, which dates back to 1992, in order to adapt EU customs to changes in the international trade environment.

The Code addresses issues concerning the requirements of an electronic environment, the simplification of rules and the changing nature of the tasks performed by the customs authorities. It is aimed at simplifying legislation and administration procedures both from the point of view of customs authorities and traders, notably by:

- simplifying the structure and providing for more coherent terminology, with fewer
- provisions and simpler rules;
- providing for radical reform of customs import and export procedures to reduce their number and make it easier to keep track of goods;
- rationalizing the customs guarantee system;
- extending the use of single authorisations (whereby an authorisation for a procedure issued by one Member State would be valid throughout the Community); and
- implementing the "e-Government" initiative in the area of customs.

The general reform of the Customs Code includes the following main elements:

- **customs representation:** the Regulation abolishes the possibility of restricting the right to make customs declarations exclusively to customs representatives established in the Member State concerned, as such a restriction is incompatible with the internal market;

- **centralised clearance** allows an importer or exporter to lodge his customs declarations in electronic form from his premises to the customs office where he is established, irrespective of the place where the goods are entering into or leaving the customs territory of the Community;

- the **status of the "authorised economic operator"** has been extended and will allow operators that have gone through a certification procedure to benefit from simplifications, including with regard to self-assessment of import and export duties, and to perform themselves certain controls under customs supervision.

ENTRY INTO FORCE: 24/06/2008.