Community Customs Code

1998/0134(COD) - 16/11/2000 - Final act

PURPOSE: to revise the Community Customs Code. COMMUNITY MEASURE: Council Regulation 2700/2000/EC amending Regulation 2913/92/EC establsihing the Community Customs Code. CONTENT: The main objective of successive revisions of the Regulation governing the Community Customs Code, is to prevent fraud. In order to make it easier to take advantage of the arrangements for inward processing, processing under custom control and temporary importation, the rules should be made more flexible. Moreover, it is appropriate to make provision, in accordance with the committee procedure, for additional cases in which charges due under outward processing arrangements are calculated taking the cost of processing operations as a basis. Provisions, inter alia, in the Regulation include the following: - where the customs declaration is made by means of a data-processing technique, the customs authorities may allow accompanying documents not to be lodged with the declaration; - the drawback system may be used for all goods. It shall not, however, be usuable where, at the time of declaration of release for free circulation is accepted; - use of the temporary importation procedure with partial relief from import duties shall be granted in respect of goods which are not covered by the provisions adopted in accordance with Articel 141 or which are not covered by such provisions but do not fulfill all the conditions laid down therein for the grant of temporary importation with total relief; - free zones, with some exceptions, shall be enclosed. The Member States shall define the entry and exit points of each free zone or free warehouse; - if a custom authority finds that a custom debt has been incurred in another Member State and the amount of debt is lower than EUR 5000, the debt shall be incurred in the Member State where the finding was made; - the cases and conditions in which the debtor's obligation to pay duty shall be suspended may also be provided for in accordance with the committee procedure. ENTRY INTO FORCE: 19/12/2000