Community Customs Code

1998/0134(COD) - 25/05/2000 - Council position

The Council common position adopted amendments relating to: - customs declarations by electronic means, the Council very largely adopted the substance of the Parliament's amendment as it thought that stipulating in the text that the documents shall be kept at customs authorities' disposal was sufficient to guarantee the possibility of subsequent verification of undertakings which have been authorised to use this form of declaration; - the problem of "good faith" of economic operators (a problem which constituted a very serious stumbling block in the process of revising the Code), the Council has presented a new text which very largely adopts the approach followed by the Parliament's amendment. However, the wording used supplements the Parliament's approach by providing for a more precise defintion of the terms "error" of the customs authorities and "good faith" of the person liable. In addition, the Council has made a number of adjustments to the texts in the Commission's proposal, most of which are of an essentially technical nature. It should also be noted that the common position adopted the usual wording linking entry into force to the publication of the texts in the Official Journal of the European Communities. On the other hand, the Council did not accept the amendment relating to customs authorities adopting control measures as the Council considers that the introduction of control measures falls within the domain of fighting fraud which must be dealt with outside the Community Customs Code.