Community Customs Code (amend. Regulation (EEC) No 2913/92)

1995/0182(COD) - 28/05/1996 - Council position

The common position of the Council incorporated the two amendments by the European Parliament which had been accepted by the Commission in its amended proposal. However, the Council replaced the clause concerning penalties applicable with a requirement that the party concerned must behave correctly. The Council also introduced the following changes seeking to: - entrust the Customs Code Committee with the task of determining the cases in which goods derived from goods placed under a suspensive arrangement should be considered as having non-Community status; - amend Article 212a in two respects: . inclusion not only of relief but of all the privileged operations referred to in Articles 184 to 187 of the Code; . circumscription by certain conditions stipulating that relief of exemption will remain applicable only if the behaviour of the declarant implies neither fraudulent dealing nor manifest negligence; - delete the proposal for an amendment to Article 220(1) (problems which irregularities in the application of certain preferential agreements pose for proper implementation of the rules regarding subsequent recovery of customs debt); - delay the entry into force of the Regulation until 1 January 1997.