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

1995/0182(COD) - 27/03/1996 - Economic and Social Committee: opinion, report

The Committee welcomes the Commission proposal subject to the following observations: Article 1 (3) (relating to Article 12 of the Customs Code) The Committee believes that the introduction of binding information on origin under the terms of the WTO Agreement is a first move towards greater legal certainty for economic operators and is a regulatory step which will benefit all citizens. Article 1 (4) (relating to Article 18 of the Customs Code) To alleviate the burden on economic operators, it is proposed that the monthly adjustment of the rate of exchange be carried out using the same system (and the same technical means) as used in the conversion rates of customs duty expressed in ecu amounts, which already has to be done in any case. Article 1 (11) (relating to Article 112 (3) of the Customs Code) A welcome development is the provision whereby the point of reference for the calculation of customs duties is determined by the moment at which the goods enter the economy and begin to influence the economic structure. Article 1 (16) (relating to Article 212 A of the Customs Code) The Committee supports this measure for the protection of citizens acting in good faith, and points out that infringements are in any case punishable under national law. Article 1 (18) (relating to Article 220 (1) of the Customs Code) This measure is to be welcomed as a way of combatting fraud. The Committee feels however that there must be a time limit on the risk of being confronted with demands for payment of debt arrears.