Exemption from import or export duties

1994/0140(CNS) - 08/06/1994 - Legislative proposal

This proposal aimed to consolidate the Community system of customs duties, amended six times since its entry into force in 1984 (Regulation (EEC) No 918/83). This consolidation was extremely appropriate as it would make it possible to harmonise the terminology of the customs duty system with that of the Community Customs Code. It also aimed to made the system easier to understand by reorganising its provisions, introducing a detailed index, clarifying certain articles, aligning other articles with international conventions (particularly the Kyoto Convention and the OECD Code of Liberalisation of Current Invisible Operations) and the introduction of language taking account of technological advances. Finally, the proposal was designed to ensure greater harmony with the corresponding fiscal provisions that would soon be proposed and would be based on this text.