Exemption from import or export duties

1994/0140(CNS) - 06/05/1996 - Modified legislative proposal

Following the opinion by the European Parliament, the Commission amended its proposal for a regulation setting out the cases where relief from import duties or export duties shall be granted. The proposed amendments were mainly aimed at: - highlighting the importance of the fight against fraud. Within three years, the Commission would forward to the EP and to the Council a report that would make it possible to estimate the cost of the reliefs and to prevent their improper use; - clarifying the presentation of the regulation: some of the provisions in the annex were included in the body of the regulation, and the Taric numbers were included in the annex; - ensuring that within the single market a person claiming relief was able to declare goods for free circulation at any point on the Community's external border without having to submit them to customs control in the Member State that is the final destination of the goods so as to declare them there. It was also essential to guarantee a proper flow of information between customs authorities in the country where the goods were declared and those in the Member State where the goods were to be used, who were responsible for ensuring compliance with the terms of relief. The amendments tabled by Parliament concerning perfume and sparkling wines were not accepted by the Commission.