Community Customs Code

1998/0134(COD) - 08/06/2000 - Commission communication on Council's position

The purpose of this proposal seeks to encourage simplification of formalities (declarations lodged by means of a data-processing technique), more flexible rules, a more efficient procedure for recovery of duties and, under the amended proposal, a better base on which to apply the principle of "good faith" to preferential imports. The Commission agrees with the Council's common position except on two points discussed under 3.4(b) on which it maintains its initial/amended proposal. The first point relates to the paying of excise duties at the place in the Community where their companies have their headquarters and goods to be released for free circulation in this or another Member State. The second point relates to the protection of the Community's financial interests where investigations into the existence of customs debts are not yet completed as the statutory period draws to an end.