Community customs code: treatments, controls and risk-related informations (amend. Regulation (EC) No 2913/92)

2003/0167(COD) - 29/11/2004 - Council position

In its Common Position, the Council notes that it is in broad agreement with the general objectives of the proposed Regulation, namely to establish an equivalent level of protection in customs controls for goods entering and leaving the Community. Some changes are proposed regarding the amendments put forward by the European Parliament at first reading. Most of the Parliamentary amendments (18 out of 26) have, however, been incorporated into the Common Position, reflecting the high level of agreement between the institutions. Proposed Council changes to Parliament's text are as follows:

- The inclusion of a reference to customs controls on goods leaving the Community.

- The acceptance of a reference to international agreements.

- Non-acceptance of different types of customs office.

- The inclusion of a reference to "the entry, exit, transit, transfer and end-use of goods" in the definition of "risk". The Council accepts the deletion of the definition of "authorised economic operator" – given that this has been inserted in a new Article.

- Refining the concept of "authorised economic operator" through the introduction of a differentiation between the recognition of the statues of "authorised economic operator" by Member States other than the Member State which initially granted that status and the authorisation for such operators to benefit from simpler customs rules.

- The inclusion of a reference to "financial solvency" as one of the criteria for accreditation as an "authorised economic operator".

- Adaptation of rules and conditions to be laid down by the Committee procedure in line with the modifications on the concept of "authorised economic operator".

The following amendments have not been accepted by the Council:

- The system of pre-departure declaration should not only apply in cases where the exporter is obliged by the third country to provide security-related information but should apply as part of a general system of security-related advance information.

- Deleting and suppressing the need for a summary declaration of goods leaving the EU customs territory from a free zone, has been rejected by the Council, on the grounds that such a move could result in security loopholes in the system of pre-departure declarations.

In addition to the items on which the European Parliament has delivered its Opinion and on which the Council common position is reflected above, the Council inserted two recitals clarifying its approach relating to the recognition of authorised economic operators and the simplifications granted to them.