Basic information

1994/0140(CNS) CNS - Consultation procedure Regulation	Procedure lapsed or withdrawn
Exemption from import or export duties **Subject** 2.10.01 Customs union, tax and duty-free, Community transit	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
ECON Economic and Monetary Affairs, Industrial Policy	CASSIDY Bryan M.D. (PPE)	04/11/1994

Committee for opinion	Rapporteur for opinion	Appointed
BUDG Budgets	COLOM I NAVAL Joan (PSE)	24/11/1994
RELA External Economic Relations	PEX Peter (PPE)	25/01/1995
JURI Legal Affairs, Citizens' Rights	The committee decided not to give an opinion.	

Council of the European Union

Key events

Date	Event	Reference	Summary
08/06/1994	Legislative proposal published	COM(1994)0232	Summary
16/01/1995	Committee referral announced in Parliament		
24/05/1995	Vote in committee		
24/05/1995	Committee report tabled for plenary, 1st reading/single reading	A4-0124/1995	
16/06/1995	Debate in Parliament		Summary
06/05/1996	Modified legislative proposal published	COM(1996)0165	Summary
11/12/2001	End of procedure in Parliament		

11/12/2001	Additional information		Summary

Technical information	
Procedure reference	1994/0140(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Recast
Legislative instrument	Regulation
Legal basis	EC Treaty (after Amsterdam) EC 026
Stage reached in procedure	Procedure lapsed or withdrawn

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee report tabled for plenary, 1st reading/single reading		A4-0124/1995 OJ C 166 03.07.1995, p. 0004	24/05/1995	
Text adopted by Parliament, 1st reading/single reading		T4-0321/1995 OJ C 166 03.07.1995, p. 0163-0200	16/06/1995	Summary

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(1994)0232 OJ C 197 19.07.1994, p. 0001	08/06/1994	Summary
Modified legislative proposal	COM(1996)0165 OJ C 184 25.06.1996, p. 0013	06/05/1996	Summary

Additional information

Source	Document	Date
European Commission	EUR-Lex	

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.

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.

Exemption from import or export duties

1994/0140(CNS) - 16/06/1995 - Text adopted by Parliament, 1st reading/single reading

The European Parliament approved the Commission proposal with certain amendments stipulating that: - sparkling wines be classified with wines rather than spirits (relief would thus be granted for 2 litres); - special relief be granted for perfume (50 grams) and eaux de toilette (0.25 litres); - collectors' pieces and works of art not intended for sale, imported by public galleries, museums and other institutions approved by the Member States be admitted free of import duties; - educational, scientific and cultural articles produced by the United Nations or any of its specialised agencies, whoever the consignee and whatever the intended use of such materials, be admitted free of import duties; - where relief from import duties was dependent upon the goods being put to a particular use, the customs authorities should notify the customs authorities of the Member State where the goods were to be used; - that within three years of the date of entry into force of the regulation, the Commission should forward to Parliament and the Council a report including an estimate of the cost of the reliefs covered by the regulation accompanied, where necessary, by recommendations concerning appraisals of the control systems established by the Member States.