



COMMISSION OF THE EUROPEAN COMMUNITIES

Brussels, 10.05.1996
COM(96) 184 final

95/0182 (COD)

Amended proposal for a
EUROPEAN PARLIAMENT AND COUNCIL REGULATION (EC)
**amending Council Regulation (EEC) No 2913/92 establishing the Community
Customs Code**

(presented by the Commission pursuant to Article 189 a (2)
of the EC-Treaty)

EXPLANATORY MEMORANDUM

Following the adoption on 14 February 1996 of the first reading opinion of the European Parliament on the proposal for a European Parliament and Council Regulation amending Council Regulation (EEC) No 2913/92 establishing the Community Customs Code, and in accordance with Article 189a of the Treaty, the Commission considers it appropriate to amend its initial proposal, as contained in COM(95) 335 final.

The Commission accepts the European Parliament's proposals in substance.

Amended proposal for a

EUROPEAN PARLIAMENT AND COUNCIL REGULATION (EC)
amending Council Regulation (EEC) No 2913/92 establishing the Community
Customs Code

Initial proposal

Amended proposal

ARTICLE 1(16)

Article 212a (Regulation (EEC) 2913/92)

Where the customs rules provide relief from import or export duties such relief shall also apply in cases where a customs debt is incurred pursuant to Articles 202 to 205, 210 or 211 where the declarant produces evidence that the other conditions for the application of relief have been satisfied.

Where the customs rules provide relief from import or export duties such relief shall also apply in cases where a customs debt is incurred pursuant to Articles 202 to 205, 210 or 211 where the declarant produces evidence that the other conditions for the application of relief have been satisfied, without prejudice to any applicable penalties.

ARTICLE 2a (new)

Article 2a

The Customs Code as amended by this Regulation shall be published annually together with its implementing provisions.

ISSN 0254-1475

COM(96) 184 final

DOCUMENTS

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Catalogue number : CB-CO-96-193-EN-C

ISBN 92-78-03131-3

Office for Official Publications of the European Communities

L-2985 Luxembourg