

COMMISSION OF THE EUROPEAN COMMUNITIES

COM(76) 596 final.

Brussels, 15 November 1976.

Amendments to
the Proposal for a Council Directive
on the harmonization of provisions laid down by law
regulation or administrative action
relating to customs debt

(submitted to the Council by the Commission in
application of Article 149, second subparagraph
of the EEC Treaty)

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1

EXPLANATORY MEMORANDUM

In response to the Opinion given by the European Parliament (1) on the Proposal for a Directive on the harmonization of provisions laid down by law, regulation or administrative action relating to customs debt (2), the Commission consider it opportune to amend its initial proposal in accordance with Article 149, second subparagraph, of the Treaty establishing the European Economic Community.

The amendments proposed constitute improvements to the wording of the text without changing in any respect the essential features of the original proposal of the Commission.

(1) O.J. No

(2) O.J. No C 128 of 10.6.1976, page 48.

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(amendment in application of Article 149, second
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The Commission modifies its Proposal as follows :

- Article 7, first subparagraph - new wording :

"Without prejudice to the time-limits for payment which the person liable for payment may be allowed under the provisions in force, the amount of the import or export duties which constitutes the customs debt shall be due to the competent authorities upon the completion of the entry of the said duties into the accounts".

- Article 7, second subparagraph :

"Deleted".

- Article 8, paragraph 2 (a), first sentence - new wording :

"the customs debt on importation shall be settled :".

- Article 8, paragraph 2 (b), first sentence - new wording :

"the customs debt on exportation shall be settled :".