

COMMISSION OF THE EUROPEAN COMMUNITIES

COM(74) 474 final

Brussels, 16 April 1974

DRAFT RESOLUTION OF THE COUNCIL

concerning measures to be taken with a view to
simplifying the task of the customs administrations

(submitted to the Council by the Commission)

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EXPLANATORY NOTE

The multiplicity of customs régimes, which governs trade between the Community and a large number of third countries; the complexity of the régimes themselves based for the most part on rules of origin which are difficult to apply; the establishment of a common agricultural policy with its system of levies and restitutions, subject to variation from day to day; the continued existence of considerable difficulties in the monetary field, have all added to and complicated to the extreme the work of the national customs administrations who have the job of implementing all the different kinds of provisions which apply to trade between the Community and non-member countries. Only to a very small extent has the progressive elimination of customs duties between the member states made the task of the customs administrations any less burdensome, since their involvement in all the other aspects of regulating international trade (which the customs have traditionally been responsible for applying) has continued to be necessary for lack of any really important progress towards harmonisation. In point of fact, the accession to the Community of three new member states has set fresh problems for the customs administrations, problems which will not disappear until after the end of the transitional period.

The current situation has become so complicated that the heads of the customs administrations themselves say they can no longer invariably guarantee that Community regulations etc. will be correctly applied, and, as a result that the economic objectives pursued in those regulations will be achieved. For lack of a sufficiently effective control, cases of attempted fraud become more and more numerous, with the effect which this might have on the amount of own resources in the Community budget. For this reason the customs administrations insist that the institutions of the Community pay much more attention to questions of applicability of Community instruments.

It is of course difficult to bring about a really significant simplification of community provisions currently in force and it will take time. But it is clear that many difficulties could be resolved if a certain

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discipline were followed when customs legislation was adopted, particularly that relating to the application of the Common Customs-Tariff, and also other community legislation which the customs are responsible for applying. The national customs administrations complain that they are confronted at the last minute with texts which they are responsible for applying, and for which they are able to issue instructions to their officials only after their coming into effect. It is therefore essential to provide for a reasonable time limit - six weeks is proposed - between the date of publication of a Community instrument in the Official Journal and the date fixed for its coming into effect. Obviously this time limit of six weeks could not affect the periodic instruments enacted by the Commission in the framework of the Common Agricultural Policy.

The Commission also wonders whether it is necessary to maintain such diversified tariff nomenclature, particularly as regards products of Annex II of the Treaty. In this context it would be useful to revise the Common Customs Tariff with a view to possible reduction of the number of sub-positions.

Consequently, the Commission submits to the Council that the attached draft Resolution be adopted.

Draft Resolution of the Council
concerning measures to be taken with a view to
simplifying the task of the customs administrations

THE COUNCIL OF THE EUROPEAN COMMUNITIES

Considering the draft of the Commission,

Conscious of the difficulties which confront the national customs administrations as a result of the wide range and complexity of the tasks which they have to carry out in connection with exchanges of goods, both within the Community and between the latter and third countries ;

Anxious to improve this situation in order to ensure the correct application of those Community provisions for which the customs administrations are responsible for executing and at the same time to safeguard the interests of the economic circles concerned,

HAS ADOPTED THIS RESOLUTION :

I

The Council emphasises the need for ensuring that provisions of Community law which the customs services are required to put into effect can be applied without excessive difficulties.

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II

The Council attaches the greatest importance to the adoption of tariff provisions in sufficient time to allow the customs administrations to make the administrative arrangements necessary to ensure that they are properly applied. To this end :

a) except in exceptional cases justified by overwhelming reasons of an economic kind, it will take care to adopt all provisions on tariff matters whether of an autonomous or conventional kind (changes in duties of the Common Customs Tariff, changes in tariff nomenclature and provisions governing its application and interpretation, duty suspensions and tariff quotas) in such a way that :

- they are published in the Official Journal of the European Communities at least six weeks before the date fixed for their implementation ;

- they take effect at the most on two occasions each year, on 1 January, and if necessary 1 July;

- none of these provisions has retrospective effect.

As far as is necessary, an order of priority for such drafts or proposals of the Commission should be drawn up by the Presidency for consideration by the Committee of Permanent Representatives and the other competent committees and groups;

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b) The Council hopes that community measures involving a change of nomenclature will be accompanied in the field of statistical nomenclature, by others so that the two nomenclatures remain harmonised.

The same principles shall apply as appropriate in matters of customs legislation.

III

The Council considers it is necessary to simplify as much as possible the nomenclature of the Common Customs Tariff, which in recent years has undergone considerable development, particularly as a result of setting up the common agricultural policy and common commercial policy.

With a view to avoiding all sources of difficulty and delay in the customs clearance of goods, as well as the development of situations particularly conducive to fraud, it invites the Commission to submit as soon as possible proposals designed to simplify the present nomenclature of the Common Customs Tariff.

It expresses, moreover, the wish that in the coming multilateral trade negotiations, account should be taken of the need to simplify this nomenclature, in particular by reducing the present number of sub-positions.

