

European Communities

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EUROPEAN PARLIAMENT

# Working Documents

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16 December 1983

DOCUMENT 1-1161/83

## Report

drawn up on behalf of the Committee on Legal Affairs

on the proposal from the Commission of the European Communities to the Council (Doc. 1-575/81 - COM(81) 483 final) for a Regulation on the information provided by the customs authorities of the Member States concerning the classification of goods in the customs nomenclature

Rapporteur : Mr Amédée TURNER

PE 86.266/fin.



By letter of 5 October 1981, the President of the Council of the European Communities requested the European Parliament to deliver an opinion, pursuant to Articles 43 and 235 of the EEC Treaty, on the proposal from the Commission of the European Communities to the Council for a regulation on the information provided by the customs authorities of the Member States concerning the classification of goods in the customs nomenclature.

On 12 October 1981, the President of the European Parliament referred this proposal to the Legal Affairs Committee as the committee responsible and to the Committee on Economic and Monetary Affairs for an opinion.

At its meeting of 26 and 27 October 1981, the Legal Affairs Committee appointed Mr TURNER rapporteur.

The committee considered the Commission's proposal and the draft report at its meetings of 28 and 29 September and 1 and 2 December 1983.

The Commission stated before the committee at the former meeting that it was prepared to accept all the amendments except amendments Nos. 2, 5, 7 and 10.

At the latter meeting, the committee decided unanimously to recommend to Parliament that it approve the Commission's proposal with the following amendments.

The Committee adopted the motion for a resolution unanimously.

The following took part in the vote:

Mr Luster, vice-chairman and acting chairman; Mr Turner, vice-chairman and rapporteur; Mr Del Duca, Mr Geurtsen, Mr Kaloyannis, Mrs Macciocchi, Mr Megahy, Mrs Tove Nielsen, Mr Sieglerschmidt, Mr Tyrrell, Mr Vetter and Mr Vie.

The opinion of the Committee on Economic and Monetary Affairs is attached.

This report was tabled on 7 December 1983.

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The Legal Affairs Committee hereby submits to the European Parliament the following amendments to the Commission's proposal and motion for a resolution together with explanatory statement:

Proposal for a regulation on the information provided by the customs authorities of the Member States concerning the classification of goods in the customs nomenclature

Text proposed by the Commission of the European Communities<sup>1</sup>

Amendments tabled by the Legal Affairs Committee

Preamble and first 8 recitals unchanged

Ninth Recital

Whereas this Regulation deals with the conditions for providing and for using, within the customs territory of the Community, information concerning the classification of goods of every kind in the customs nomenclature; whereas the Treaty does not empower the Community institutions to enact binding provisions on this matter; whereas it therefore seems necessary to base this Regulation also on Article 235 of the Treaty.

AMENDMENT NO. 1

Ninth Recital

Whereas this Regulation deals with the conditions for providing and for using, within the customs territory of the Community, information concerning the classification of goods of every kind in the customs nomenclature; whereas the provisions of the Treaty governing customs matters do not confer on the institutions of the Community the power to enact binding provisions on this matter; whereas it therefore seems necessary to base this Regulation also on Article 235 of the Treaty.

Articles 1 and 2 unchanged

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<sup>1</sup> For complete text see OJ C 256, 8 October 1981, p. 10.

Article 3

Where the conditions laid down in Articles 4 to 8 are fulfilled, the tariff information provided by the competent customs authorities shall be binding on the administration and shall constitute binding tariff information within the meaning of this Regulation.

Article 4(1)

1. Applications for binding tariff information shall be made in writing to the competent customs authority of the Member State in which such information is to be used.

The competent administration in each Member State shall determine the form and procedure for drawing up the application referred to in the preceding subparagraph and shall designate the authority to which it must be submitted.

Article 4(2)

2. The competent administration in each Member State may limit the number of goods which may be covered by a single application.

AMENDMENT NO. 2

Article 3

Where the conditions laid down in Articles 4 to 8 are fulfilled, the tariff information provided by the competent customs authorities shall be binding on the administrations of the Member States and shall constitute binding tariff information within the meaning of this regulation.

AMENDMENT NO. 3

Article 4(1)

Applications for binding tariff information shall be made in writing; such applications shall be submitted either to the competent customs authority in the Member State in which such information is to be used or that in which the applicant is established.

Unchanged

AMENDMENT NO. 4

Article 4(2)

Each application form shall relate to only one type of goods.

Article 5(1)

1. Applications for binding tariff information shall include, *inter alia*, the following particulars:

- (a) The name and address of the applicant. Where the application is submitted by a natural or legal person acting on behalf of another person, the name and address of the latter shall also be shown on the application.
- (b) The particulars, including, where appropriate, the use to which the goods are to be put, which are necessary to enable the competent customs authority to reach a decision.

Where classification of the goods in the customs nomenclature depends on the level of certain substances in the goods in question, that level and, where appropriate, the methods of analysis used for determining it shall be notified to the competent customs authority.

- (c) Where an application for binding tariff information has been submitted in respect of identical goods in another Member State, the references relating to that application together with the classification determined in that Member State, where appropriate.

2. The competent administration in each Member State may also stipulate that applications for binding tariff information shall indicate the customs office or offices at which the customs formalities relating to the goods in question are expected to be carried out.

Articles 5(3) to 6 unchanged

Article 7

Where the Member State to whose customs authority an application for binding tariff information is made considers it necessary for the purpose of ensuring uniform interpretation of the customs nomenclature under the best conditions, it shall take the measures necessary to submit the matter for examination by the Committee on Common Customs Tariff Nomenclature in accordance with Article 2 of Council Regulation (EEC) No 97/69 of 16 January 1969 on measures to be taken for uniform application of the nomenclature of the Common Customs Tariff<sup>(1)</sup>.

<sup>(1)</sup> OJ No L 14, 21. 1. 1969, p. 1.

Article 5 (1)

1.

Unchanged

AMENDMENT NO. 5

2.

Deleted

AMENDMENT NO. 6

Article 7

Unchanged

Text proposed by the Commission  
of the European Communities

Amendments tabled by the  
Legal Affairs Committee

AMENDMENT NO. 6

Article 7 bis (new)

Where the customs authority of a Member State receives an application for customs clearance made on the basis of of binding tariff information given by the competent authority of another Member State, which information is inconsistent with binding tariff information it has previously issued, the former Member State may, if it considers it necessary for the purpose of ensuring uniform interpretation of the customs nomenclature under the best conditions, take the measures necessary to submit the matter for examination by the Committee on Common Customs Tariff Nomenclature.

Article 8(1) unchanged

Article 8(2)

2. Where the competent administration of the Member State in which the binding tariff information is to be used requires the applicant to indicate the customs office or offices in which he intends to complete the customs formalities relating to the goods in question, those offices must be indicated in the binding tariff information. In the absence of such requirement, the binding tariff information may be used in any customs office of the Member State in which it was supplied which is empowered to complete the customs formalities relating to the goods in question.

Article 9(1)

Binding tariff information may be relied upon only by the holder thereof or by a person acting on his behalf.

AMENDMENT NO. 7

Article 8(2)

Deleted

AMENDMENT NO. 8

Article 9(1)

Binding tariff information may be relied upon only by the holder thereof, his successors or assigns, or by a person acting on his behalf.

Article 9(1) (cont.)

It must be presented to the customs service at the time of completion of the customs formalities relating to the goods in respect of which the holder intends to rely upon such information.

2. The holder of binding information may rely upon it in respect of particular goods only where it is established to the satisfaction of the customs service that the goods in question conform in all respects to those described in the information presented.

Article 11

Where binding tariff information indicates the customs office or offices at which it may be used, it shall be binding on the administration only where the customs formalities relating to the goods in question are completed at one of those offices.

The customs authority which provided the binding tariff information may, however, authorize its use at other customs offices, on condition that prior application therefore is made by the holder.

Articles 12 to 14(4) unchanged

Article 9(1) (cont.)

It must be presented to the customs service at the time of completion of the customs formalities relating to the goods in respect of which the holder intends to rely upon such information.

2. The holder of binding information may rely upon it in respect of particular goods only where it is established to the satisfaction of the customs service that the goods in question conform in all respects to those described in the information presented. The customs service may carry out at the time of customs clearance, any inspection or analysis it considers necessary for the purpose of verifying that the goods presented are in fact those in respect of which the information was provided.

AMENDMENT NO. 10

Article 10 unchanged

AMENDMENT NO. 11

Article 11

Deleted

Article 14(5)

5. Upon the adoption of one of the tariff measures referred to in paragraph 1, the administrations of the Member States shall take the necessary steps to ensure that binding tariff information is provided by the competent customs authorities only in conformity with the measure in question.

The provisions of the preceding subparagraph shall apply even where a specific date is laid down for the entry into force of the tariff measure in question.

Article 14(6)

6. In exceptional cases where there is a risk that the working of arrangements set up within the framework of the common agricultural policy may be jeopardized, the decision may be taken, in accordance with the procedure laid down in Article 36 of Regulation (EEC) No 136/66 (1) and in the corresponding Articles of the other Regulations on the common organization of the markets, to derogate from the provisions of paragraph 3.

AMENDMENT NO. 11

Article 14(5)

Deleted

Article 14(6)

Unchanged

AMENDMENT NO. 12

Article 14 bis (new)

Upon the adoption of one of the measures referred to in Article 13 or Article 14(1), the administrations of the Member States shall take the necessary steps to ensure that binding tariff information is provided by competent customs authorities only in conformity with the measure in question.

The provisions of the preceding subparagraph shall apply even where a specific date is laid down for the entry into force of the measure in question.

Article 15 unchanged

(1) OJ No 172, 30. 9. 1966, p. 3025/66

Text proposed by the Commission  
of the European Communities

Amendments tabled by the  
Legal Affairs Committee

AMENDMENT NO.13

Article 16

Article 16

The provision of binding tariff information shall not preclude the customs service from carrying out, at the time of customs clearance, any inspection or analysis it considers necessary for the purpose of verifying that the goods presented in fact correspond to those in respect of which the information was provided.

Deleted

AMENDMENT NO.14

Article 17

Article 17

Each Member State shall inform the Commission of the measures which it adopts for the purpose of implementing this Regulation.

Each Member State shall submit annually to the Commission a report in such form as the Commission shall determine on the application of this Regulation.

The Commission shall notify such information to the other Member States.

Deleted

AMENDMENT NO.15

Article 18

Article 18

This Regulation shall enter into force on 1 January 1983.

This Regulation shall enter into force twelve months after the date of its adoption.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

MOTION FOR A RESOLUTION

closing the procedure for consultation of the European Parliament on the proposal from the Commission of the European Communities to the Council for a Regulation on the information provided by the customs authorities of the Member States concerning the classification of goods in the customs nomenclature

The European Parliament,

- having regard to the proposal from the Commission to the Council<sup>1</sup>,
  - having been consulted by the Council pursuant to Articles 43 and 235 of the EEC Treaty (Doc 1-575/81),
  - having regard to the report of the Legal Affairs Committee and the opinion of the Committee on Economic and Monetary Affairs (Doc 1-1161/83),
  - having regard to the result of the vote on the Commission's proposal,
1. Welcomes the Commission's initiative in proposing a Community procedure for the obtaining of binding customs information on the classification of goods which will ensure a greater degree of equality of trading conditions throughout the Community than at present exists and at the same time will lessen the burden on the customs authorities of the Member States and thereby speed up the formalities of customs clearance;
  2. Recognizes the need to proceed gradually towards the objective of the establishment of Community rules on the provision of all types of binding customs information and supports the Commission's choice of information on the classification of goods, which is the subject of the largest category of requests for information, as an appropriate starting point;
  3. Nonetheless believes that the scope of the Regulation, and particularly those provisions relating to the use to which binding tariff information can be put, should be extended;

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<sup>1</sup> OJ C 256, 8 October 1981, p. 10.

4. Approves, subject to the amendments which have been adopted, the proposal for a Council Regulation on the information provided by the customs authorities of the Member States concerning the classification of goods in the customs nomenclature;
5. Requests the Commission to include those amendments in its proposal pursuant to the second paragraph of Article 149 of the Treaty establishing the European Economic Community;
6. Instructs its President to forward to the Council and Commission, as Parliament's opinion, the Commission's proposal as voted by Parliament and the accompanying resolution.

B.

EXPLANATORY STATEMENT

INTRODUCTION

1. The present proposal seeks to set up a procedure whereby traders importing goods into or exporting goods from the Community can obtain from the appropriate customs authorities information as to the classification of those goods in the customs nomenclature, which information is then binding on the authorities for a certain period of time. This constitutes an important initiative in the field of customs legislation; it would help to increase equality of trading conditions throughout the Community, and should at the same time lessen the burden on the customs authorities of the member States and speed up the formalities of customs clearance.

2. In its present form, the Commission's proposal is rather limited in its scope and intention. The customs information which can be obtained is confined to the classification of goods in the customs nomenclature and does not extend, for example, to information on customs valuation or on the origin of goods. The legal effect of the information provided is limited to binding the customs administration which provides that information and, despite the directly applicable nature of a regulation, Member States are to be allowed to restrict its legal effect even further so that the information may only be used at the customs offices nominated beforehand. The restrictions and the rationale behind them are examined in detail below and a number of amendments have been proposed to strengthen the draft regulation.

BACKGROUND TO THE PRESENT PROPOSAL

3. The proposed regulation comes within a technical area of Community law, namely, the law which governs the customs union and, more specifically, the Common Customs Tariff, of vital importance to the day to day functioning of the Common Market. While since ..../..

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1 July 1968<sup>1</sup> the Common Customs Tariff has been governed by a Council regulation,<sup>2</sup> its application is left to the customs authorities of the Member States. A number of safeguards have been devised to ensure as great a degree of uniformity in the interpretation of the Common Customs Tariff nomenclature as possible (for example, by referral of questions to the Committee on the Common Customs Tariff Nomenclature set up by Regulation No 97/69<sup>3</sup>); however, there is still considerable room for divergence between the Member States in the procedures by which they apply the customs nomenclature.

4. One such area of divergence is in the type of information which traders can obtain from the relevant customs authorities and the legal effect of such information. While the customs authorities of most Member States at present reply to requests for information on the classification of goods and other information, they do not necessarily consider themselves in any way bound by their response, in accordance with the principle that the interpretation of the law cannot be the subject of an agreement between the administration and members of the public. Other Member States, however, in application of the principle of legitimate expectation consider themselves legally bound by such answers; indeed, in one Member State<sup>4</sup> a procedure is laid down by the customs law whereby, on application by an individual, the customs authority can issue binding notices (verbindliche Zolltarifauskünfte) regarding the customs tariff heading to which a product belongs. When the compatibility of such a procedure with the exclusive Community competence to interpret the Common Customs Tariff was called into question, the European Court of Justice ruled that

"Although such a tariff classification in advance is not found in Community law, it is not prohibited by that law. The security which it provides for importers and the facilitation of work which it involves for the national authorities may induce these authorities to use such a procedure governed

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<sup>1</sup> Regulation No. 950/68, OJ L172, 22 July 1968, p. 1.

<sup>2</sup> Currently Regulation No. 3333/83, OJ L313, 14.11.83, p.1

<sup>3</sup> OJ L 14, 21 January 1969, page 1

<sup>4</sup> Federal Republic of Germany: Zollgesetz, paragraph 23, and Allgemeinzollordnung, paragraphs 28 - 31.

by their national law. This is all the more so where the notices in no way lay down legal rules of general application and fit into the framework of the normal procedures for the application of the tariff classification provisions to individual cases."

(Siemers v. Hauptzollamt Bad Reichenhall, case 30/71, 1971, ECR, pages 928 to 929).

5. The proposed regulation would introduce a Community procedure along similar lines for obtaining information as to the classification of goods in the customs nomenclature; it should be noted that the principle of legitimate expectation is already applied in a number of other Member States to customs information received without recourse to such a procedure. In the Netherlands and Denmark, for example, traders may rely on tariff information (which is not confined to that on the classification of goods). In the United Kingdom and Ireland, on the other hand, while such information is supplied, the authorities are not strictly bound by it: in case of a dispute, the court would balance the interests of the trader against the public interest in the proper administration of the law. In its explanatory memorandum, the Commission points out that the Council has already accepted that the principle of legitimate expectation can be applied to customs matters, and can prevent the post clearance recovery of import or export duties where the amount of the duties paid, though lower than the amount legally due, was calculated on the basis of information binding on the competent customs authorities.<sup>1</sup>

#### LEGAL BASIS FOR THE PROPOSAL

6. The proposal for a regulation is properly based on Articles 43 and 235 of the EEC Treaty. The laying down of such a "Community procedure" is nowhere expressly provided for in the Treaty provisions dealing with customs matters; the broad definition of "customs nomenclature" would appear to take the regulation out of the ambit of Article 28 of the EEC Treaty, which had been used to

<sup>1</sup>Article 5, Council Regulation No. 1697/79, OJ L 197, 3 August 1979, page 1

justify the setting up of the Committee on the Common Customs Tariff Nomenclature by Regulation No. 97/69 of 16 January 1969 on the measures to be taken for the uniform application of the nomenclature of the Common Customs Tariff<sup>1</sup>. The other conditions for action under Article 235 (necessity for action, in the operation of the Common Market, to achieve an objective of the Community) appear to have been satisfied; these articles have the added advantage of having been accepted by the Council as a valid legal basis for regulation No. 1697/79 on the post clearance recovery of import or export duties.<sup>2</sup>

#### COMMENTS ON INDIVIDUAL ARTICLES AND PROPOSED AMENDMENTS

7. An amendment has been proposed to correct the Ninth Recital which at present reads, in part, "whereas the Treaty does not empower the Community Institutions to enact binding provisions on this matter". The words "this Treaty has not provided the necessary powers" must logically be interpreted as meaning "this Treaty has not elsewhere provided the necessary powers". This amendment would bring the wording of this Recital into conformity with Article 235 and the wording of the last Recital of Regulation No. 1697/79.

8. The scope of the proposed regulation is laid down in Article 1; paragraph 1 restricts "tariff information" to information concerning the classification of goods in the customs nomenclature. The definition of "customs nomenclature" is extended by Article 1(2) to include the nomenclature for products subject to the ECSC Treaty and other nomenclatures which have been derived from the Common Customs Tariff nomenclature.

9. There is no doubt that Article 1(1) is the most controversial provision of the proposed regulation. It may be argued that, once it has been accepted that in order to equalise trading conditions, traders should be able to rely on information supplied by customs authorities, then there is no reason in principle not to include all types of customs information, for example on customs

<sup>1</sup> OJ L 14, 21 January 1969, page 1

<sup>2</sup> OJ L 197, 3 August 1979, page 1

evaluation or on the origin of goods, as is indeed the case in some Member States. However, "in view of the scale of structural adjustments which would be required in most of the customs administrations of the Member States by the establishment of rules of general application regarding the provision of information which is binding on the administration",<sup>1</sup> the Commission is proposing that such information be confined to classification of goods, the largest single category of requests for information, and that the procedure can be extended to other types of customs information when the administrations of the Member States have some expertise in the field. This seems reasonable.

10. The Commission proposes that the binding tariff information obtained by using the procedure set out in Articles 4 to 8 of the proposed regulation shall be binding only on the administration of the Member State where it was obtained (Article 3); Member States are also permitted to require the applicant to specify at which customs office or offices he wishes to complete customs formalities relating to the goods in question in which case the information is only binding on the administration at those offices. Amendments have been proposed to the relevant Articles to ensure that such binding tariff information can be relied upon throughout the area of customs union. This would precipitate conciliation and agreement between the national authorities and recourse to the Commission on such matters can be lessened.

#### PROCEDURE FOR OBTAINING BINDING TARIFF INFORMATION

11. Article 4(2) of the proposed regulation leaves the competent administration of each Member State to decide the number of goods which can be covered by a single application form. Your rapporteur sees no reason why the matter should not be regulated at the Community rather than at the Member State level and in any case it appears that in practice<sup>2</sup> a separate application should be made for each product; an amendment is proposed to this effect.

<sup>1</sup> Recital 5 of proposed regulation:

<sup>2</sup> Opinion of the Economic and Social Committee, OJ C 04, 15.3.82, p.13

12. It would also be left to the Member States by Article 5(2), in its present form, to stipulate that applicants must nominate on their application form the customs office or offices where they intend to import or export the goods in question. This proposed provision would gravely undermine the objective of equalising conditions of trade throughout the Community and considerably diminish the utility of such binding tariff information. In any case, it is not clear why information should not be binding on all the customs offices of a Member State, as the Commission expressly recognises in the Explanatory Memorandum to Doc. 1-575/81, page 6, that the applicant has the right to demand this. This provision and Article 8(2), which is closely related, have therefore been deleted and the information would thus be binding on any customs office.

The suggested policy of relying on a flexible application of legislative provisions would introduce another element of legal uncertainty and potential source of inequality in trading conditions, and a rule that binding tariff information may be relied upon at any customs office will be conducive to the development of central-local data links.

#### LEGAL EFFECT OF BINDING TARIFF INFORMATION

13. An amendment to Article 9(1) is proposed in order to make it clear that the holder's successors and assigns can rely upon the binding tariff information the holder has obtained in respect of the goods which have been transferred.

14. An amendment is proposed in Article 9(2) which would merge this provision with the present Article 16; both relate to the conformity of goods presented for customs clearance with their description in the binding tariff information.

15. In accordance with the comments on Article 5(2) above, it is proposed to delete Article 11 which would restrict the use to which binding tariff information could be put at the discretion of the individual Member States.

16. A distinction has been drawn between two categories of measure which can affect the validity of tariff information which has already been given. Where the classification is inconsistent with a regulation which amends the customs nomenclature or a regulation which determines tariff classification, the customs authority is no longer bound by information it has given from the date of entry into force of the regulation (Article 13). In any other circumstances (amendment of the explanatory notes to the common customs tariff, etc.), the date on which the information ceases to be binding on the authority is the date on which the holder is informed; notwithstanding that the information is no longer binding, the holder, who before the adoption of one of these measures has concluded a binding contract on the basis of the information supplied, may rely on the classification for certain purposes (Article 14(1) to 14(4)).

The administrations of the Member States are obliged to ensure that binding tariff information provided by the customs authorities conforms with the latter category of measures even before the date laid down for their entry into force; an amendment is proposed to delete Article 14(5) and replace it by a new article to extend this obligation to the first category of tariff measures.

17. The first paragraph of Article 17, which would oblige each Member State to "inform the Commission of the measures which it adopts for the purpose of implementing this Regulation", is inappropriate as the measure is "binding in its entirety and directly applicable in all Member States"; the Court of Justice has frequently stated that "the direct application of a Regulation means that its entry into force and its application in favour of or against those subject to it are independent of any measure of reception into national law".<sup>1</sup>

An amendment is proposed to oblige the Member States to supply the Commission with the information it requires to ensure the proper implementation of the regulation.

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<sup>1</sup> VARIOLA case 34/73, 1973 ECR 990

18. A deadline for the entry into force of the Regulation of 1 January 1983 was originally proposed; as the implementation of the Regulation will entail a certain amount of "structural adjustment" in some of the customs administrations of the Member States, it is proposed that they be allowed a period of 12 months from the adoption of the Regulation to take the necessary steps.

OPINION

of the  
Committee on Economic and Monetary Affairs  
Draftsman : Mr Hopper

At its meeting on 20 October 1981 the Committee on Economic and Monetary Affairs appointed Mr. Hopper draftsman of the opinion for the Legal Affairs Committee.

The Committee considered the draft opinion at its meeting on 18/19 May 1982 and adopted it unanimously.

PARTICIPATED IN THE VOTE: Mr J. MOREAU, Chairman; Mr de FERRANTI, Vice-Chairman; Mr HOPPER, rapporteur; Mr BEAZLEY, Mr BONACCINI, Mr CABORN, Mrs CARETONI (deputising for Mr LEONARDI), Mr CAROSSINO (deputising for Mr FERNANDEZ), Mrs DESOUGHES, Mr DIDO (deputising for Mr SCHWARTZENBERG), Miss FORSTER, Mr GIAVAZZI, Mr de GOEDE, Mrs NIKOLAOU (deputising for Mr ROGERS), Mr NYBORG, Mr PURVIS, Mr ROGALLA and Mr RUFFOLO.

## BACKGROUND

1. A regulation laying down the conditions governing the issuing of information by the customs authorities and the legal significance of such information, was described as pending in the Commission's multiannual programme for the attainment of the customs union issued in 1979, and in its subsequent annual programmes for 1980 and 1981. As the Commission points out in the proposal which has finally emerged, national practices in this field vary considerably from country to country within the Community, and this has led to distortions of treatment incompatible with the proper functioning of the customs union. The establishment of Community ground rules would help to remove these distortions and would assist both traders and the customs authorities themselves.
2. The current proposal, however, is more limited in scope. It does not attempt to establish Community rules of general application regarding the provision of information which is binding on the administration throughout the whole range of Community customs law, but is restricted instead to requests relating to the classification of goods in the customs nomenclature, which is the largest category of requests for information from traders. The Commission claims that it is still premature to envisage the establishment of more general rules, and that this would require a major reorganisation of the customs service in most Member States.
3. The proposal goes on to establish specific rules for the procedures to be followed for obtaining information which is to be binding on the various administrations, the particulars to be included in such information, and finally their precise legal effect.

## CONCLUSIONS

4. The Committee on Economic and Monetary Affairs supports the proposed regulation in so far as it goes. It would clearly improve the workings of the customs union, provide greater certainty for traders, and speed up procedures by reducing the administrative burden on individual customs offices.

5. The Committee agrees, however, with the criticisms made by the Economic and Social Committee in their opinion of 15 December, 1981, (IND/175) which wondered why the binding character of the information given should not have the same effect in the whole of the Community, and also why the competent customs administrations should be able to designate a specific customs office or offices at which the customs formalities would have to be carried out.
  
6. The Committee believes, then, that this proposal represents only a first step in the right direction. It calls for the scope of the regulation to be extended as soon as possible to cover other fields of customs law besides the classification of goods in the customs nomenclature. It further feels that reinforcement of the customs union service within the Commission, combined with fuller use of the possibilities opened up by the new information technologies can help to ensure that a system is installed whereby identical information can be provided throughout the Community, and a more real equality of treatment of traders be finally established.



