



## EUROPEAN UNION

THE EUROPEAN PARLIAMENT

THE COUNCIL

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### **LEGISLATIVE ACTS AND OTHER INSTRUMENTS**

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Subject: REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL amending Regulation (EC) No 450/2008 laying down the Community Customs Code (Modernised Customs Code) as regards the date of its application  
**COMMON GUIDELINES**  
**Consultation deadline for Croatia: 7.6.2013**

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**REGULATION (EU) No .../2013**  
**OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL**

**of**

**amending Regulation (EC) No 450/2008 laying down  
the Community Customs Code (Modernised Customs Code)  
as regards the date of its application**

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Articles 33, 114 and 207 thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national parliaments,

Having regard to the opinion of the European Economic and Social Committee<sup>1</sup>,

Acting in accordance with the ordinary legislative procedure<sup>2</sup>,

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<sup>1</sup> Opinion of 22 May 2013 (not yet published in the Official Journal).

<sup>2</sup> Position of the European Parliament of 23 May 2013 (not yet published in the Official Journal) and decision of the Council of ... ..

Whereas:

- (1) Regulation (EC) No 450/2008 of the European Parliament and of the Council of 23 April 2008 laying down the Community Customs Code (Modernised Customs Code)<sup>1</sup> is intended to replace Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code<sup>2</sup>. Regulation (EC) No 450/2008 entered into force on 24 June 2008, but is to be applicable, in accordance with Article 188(2) thereof, only once its implementing provisions are applicable, and on 24 June 2013 at the latest.
- (2) On 20 February 2012, the Commission submitted to the European Parliament and the Council a proposal for a Regulation laying down the Union Customs Code, in the form of a recast of Regulation (EC) No 450/2008, in order to replace it before its final date of application of 24 June 2013. However, the ordinary legislative procedure cannot be completed in time for the adoption and entry into force of that proposed Regulation before that date. In the absence of any corrective legislative action, Regulation (EC) No 450/2008 would therefore apply on 24 June 2013 and Regulation (EEC) No 2913/92 would be repealed. That would generate legal uncertainty about the customs legislation actually applicable as from that date, and would be an obstacle to maintaining a comprehensive and consistent Union legal framework for customs matters pending the adoption of the proposed Regulation.

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<sup>1</sup> OJ L 145, 4.6.2008, p. 1.

<sup>2</sup> OJ L 302, 19.10.1992, p. 1.

- (3) In order to prevent such serious difficulties relating to the customs legislation of the Union and to provide the European Parliament and the Council with adequate time to complete the process of adoption of the recast of the Union Customs Code, the final date of application of Regulation (EC) No 450/2008, as laid down in the second subparagraph of Article 188(2) thereof, should be postponed. The new date of application considered appropriate for that purpose is 1 November 2013.
- (4) In view of the urgency of the matter, an exception to the eight-week period referred to in Article 4 of Protocol No 1 on the role of national Parliaments in the European Union, annexed to the Treaty on European Union, to the Treaty on the Functioning of the European Union and the Treaty establishing the European Atomic Energy Community, should apply.
- (5) Regulation (EC) No 450/2008 should therefore be amended accordingly,

HAVE ADOPTED THIS REGULATION:

*Article 1*

In the second subparagraph of Article 188(2) of Regulation (EC) No 450/2008, the date of '24 June 2013' is replaced by that of '1 November 2013'.

*Article 2*

This Regulation shall enter into force on the day following that of its publication in the *Official Journal of the European Union*.

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

Done at ...,

*For the European Parliament*

*The President*

*For the Council*

*The President*

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