



**COUNCIL OF  
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**INFORMATION NOTE**

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from: General Secretariat  
to: Permanent Representatives Committee/Council  
Subject: Proposal for a 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 - Outcome of the European Parliament's first reading (Strasbourg, 20 to 24 May 2013)

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**I. INTRODUCTION**

The rapporteur, Mrs Constance LE GRIP (EPP, FR), presented a report on behalf of the Committee on the Internal Market and Consumer Protection, aiming at taking over the Commission proposal for a Regulation.

## II. VOTE

The Parliament adopted its first-reading position on 23 May 2013 by taking over the Commission proposal. This position is contained in its legislative resolution as set out in the Annex hereto<sup>1</sup>.

On 25 April 2013, the Permanent Representatives Committee had approved the Commission's proposal without amendments.

The Council should therefore be in a position to approve the European Parliament's position.

The legislative act would then be adopted in the wording which corresponds to the European Parliament's position.

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<sup>1</sup> The version of the Parliament's position in the legislative resolution has been marked up to indicate the changes made by the amendments to the Commission's proposal. Additions to the Commission's text are highlighted in *bold and italics*. The symbol "■" indicates deleted text.

## **Community Customs Code as regards the date of its application \*\*\*I**

**European Parliament legislative resolution of 23 May 2013 on the proposal for a 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 (COM(2013)0193 – C7-0096/2013 – 2013/0104(COD))**

**(Ordinary legislative procedure: first reading)**

*The European Parliament,*

- having regard to the Commission proposal to Parliament and the Council (COM(2013)0193),
  - having regard to Article 294(2) and Articles 33, 114 and 207 of the Treaty on the Functioning of the European Union, pursuant to which the Commission submitted the proposal to Parliament (C7-0096/2013),
  - having regard to Article 294(3) of the Treaty on the Functioning of the European Union,
  - having regard to the opinion of the European Economic and Social Committee of 22 May 2013<sup>1</sup>,
  - having regard to the undertaking given by the Council representative by letter of 26 April 2013 to approve Parliament's position, in accordance with Article 294(4) of the Treaty on the Functioning of the European Union,
  - having regard to Rule 55 of its Rules of Procedure,
  - having regard to the report of the Committee on the Internal Market and Consumer Protection (A7-0170/2013),
- A. Whereas for reasons of urgency it is justified to proceed to the vote before the expiry of the deadline of eight weeks laid down in Article 6 of Protocol No 2 on the application of the principles of subsidiarity and proportionality;
1. Adopts its position at first reading hereinafter set out;
  2. Calls on the Commission to refer the matter to Parliament again if it intends to amend its proposal substantially or replace it with another text;
  3. Instructs its President to forward its position to the Council, the Commission and the national parliaments.

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<sup>1</sup> Not yet published in the Official Journal.

**P7\_TC1-COD(2013)0104**

**Position of the European Parliament adopted at first reading on 23 May 2013 with a view to the adoption of Regulation (EU) No .../2013 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**

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>,

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>3</sup> is intended to replace Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code<sup>4</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.

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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.

<sup>3</sup> OJ L 145, 4.6.2008, p. 1.

<sup>4</sup> OJ L 302, 19.10.1992, p. 1.

- (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.

- (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*