



**COUNCIL OF  
THE EUROPEAN UNION**

**Brussels, 28 June 2012**

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2012/0027 (COD)**

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**NOTE**

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from: General Secretariat  
to: Working Party on Customs Union  
on: 26 June 2012

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Subject: Proposal for a Regulation of the European Parliament and of the Council laying do  
the Union Customs Code (Recast)  
- Opinion

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Delegations will find attached the opinion of the Consultative Working Party on the above proposal, in accordance with point 9 of the Inter-institutional Agreement of 28 November 2001 on a more structured use of the recasting technique for legal acts.



GRUPE CONSULTATIF  
DES SERVICES JURIDIQUES

Brussels, 11 JUN 2012

## OPINION

**FOR THE ATTENTION OF THE EUROPEAN PARLIAMENT  
THE COUNCIL  
THE COMMISSION**

**Proposal for a Regulation of the European Parliament and of the Council laying down the Union Customs Code  
COM(2012) 64 final of 20.2.2012 - 2012/0027 (COD)**

Having regard to the Inter-institutional Agreement of 28 November 2001 on a more structured use of the recasting technique for legal acts, and in particular to point 9 thereof, the Consultative Working Party consisting of the respective legal services of the European Parliament, the Council and the Commission met on 29 March, 3 April and 24 May 2012 for the purpose of examining, among others, the aforementioned proposal submitted by the Commission.

At those meetings<sup>1</sup>, an examination of the proposal for a Regulation of the European Parliament and of the Council recasting 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) resulted in the Consultative Working Party's establishing, by common accord, as follows.

1) As far as the explanatory memorandum is concerned, in order to be drafted in full compliance with the relevant requirements laid down by the Inter-institutional Agreement such a document should have specified which provisions of the earlier act remain unchanged in the proposal, as is provided for under point 6(a)(iii) of that agreement.

2) In Article 6(2)(b), the initial words "the possibility" should have been identified with a "substantive deletion" sign, consisting of a double strikethrough combined with a grey shaded type.

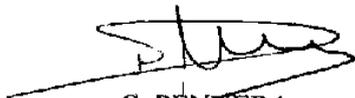
3) The following parts of the recast text having been already marked with double strikethrough should have also been marked with the grey-shaded type generally used for identifying substantive changes:

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<sup>1</sup> The Consultative Working Party had at its disposal the English, French and German language versions of the proposal and worked on the basis of the English version, being the master-copy language version of the text under discussion.

- in the first citation appearing in the preamble, the article number "26";
  - in Article 11(2), the final words "*ensuring an adequate level of data protection*";
  - immediately after the text of Article 15, the entire existing wordings of Article 10(1)(b), (c) and (d) and of Article 10(2) of Regulation (EC) No 450/2008;
  - in Article 23(b), the words "*review of*";
  - in Article 128, the article numbers "96" and "98";
  - in Article 174(4), the article number "131";
  - in Article 222(3), the words "*shall specify the period within which*".
- 4) in Article 168(1)(b), the indication (a) should be replaced by (i), (i) should be replaced by (ii), (ii) should be replaced by (iii) and (iii) should be replaced by (iv).

In consequence, examination of the proposal has enabled the Consultative Working Party to conclude, without dissent, that the proposal does not comprise any substantive amendments other than those identified as such. The Working Party also concluded, as regards the codification of the unchanged provisions of the earlier act with those substantive amendments, that the proposal contains a straightforward codification of the existing legal text, without any change in its substance.



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