

## Community Customs Code: date of application

2013/0104(COD) - 10/04/2013 - Legislative proposal

**PURPOSE** : to postpone the date of application of Regulation (EC) No 450/2008 laying down the Community Customs Code (Modernised Customs Code).

**PROPOSED ACT** : Regulation of the European Parliament and of the Council (amending Regulation (EC) No 450/2008).

**ROLE OF THE EUROPEAN PARLIAMENT** : the European Parliament decides in accordance with the ordinary legislative procedure and on an equal footing with the Council.

**BACKGROUND** : Regulation (EC) No 450/2008 laying down the Community Customs Code (Modernised Customs Code) entered into force on 24 June 2008, but becomes applicable only once its implementing provisions are applicable, and on 24 June 2013 at the latest.

On 20 February 2012, the Commission submitted a [proposal for a Regulation laying down the Union Customs Code](#), as a recast of Regulation (EC) No 450/2008, to repeal and replace it before its scheduled date of application.

However, while the institutions are close to a political agreement on the final text of the Regulation, the ordinary legislative procedure for that recast could not be completed in time for adoption and entry into force of the recast Regulation before the deadline of 24 June 2013.

To prevent such serious difficulties with the customs legislation of the Union and provide the legislature with adequate time to complete the process of adoption of the Union Customs Code, the Commission proposes that the ultimate date of application of Regulation (EC) No 450/2008 should be postponed.

**IMPACT ASSESSMENT** : the proposal does not amend the content of the Regulation but seeks to postpone the date of application of its application so as to give administrations and economic operators adequate time to undertake the necessary investments and ensure a phased, binding but realistic implementation of electronic processes. Therefore, an impact assessment is not justified.

**LEGAL BASIS** : Articles 33, 114 and 207 of the Treaty on the Functioning of the European Union (TFEU).

**CONTENT** : the proposal aims to postpone the ultimate date of application of Regulation (EC) No 450/2008 from 24 June 2013 to 1 November 2013.

**BUDGETARY IMPLICATION** : this proposal has no impact on the EU budget.