

# Union Customs Code. Recast

2012/0027(COD) - 11/09/2013 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted by 630 votes to 47, with 11 abstentions, a legislative resolution on the proposal for a regulation of the European Parliament and of the Council laying down the Union Customs Code (recast).

Parliament adopted its position at first reading following the ordinary legislative procedure. The amendments adopted in plenary were the result of a compromise negotiated between the European Parliament and the Council. They amend the proposal as follows:

**Means for the exchange and storage of information and common data requirements:** the Regulation stipulates that, except in exceptional cases, all exchanges of information, such as declarations, applications or decisions, between customs authorities and between economic operators and customs authorities, and the storage of such information, as required under the customs legislation, shall be made using electronic data-processing techniques.

Common data requirements shall be drawn up for the purpose of the exchange and storage of information.

**Information systems:** Member States shall cooperate with the Commission to develop, maintain and employ electronic systems for the exchange of information between customs authorities and with the Commission and for the storage of such information, in accordance with the Code.

**Registration:** economic operators established in the customs territory of the Union shall register with the customs authorities responsible for the place where they are established. In specific cases, economic operators which are not established in the customs territory of the Union shall register with the customs authorities responsible for the place where they first lodge a declaration or apply for a decision. Persons other than economic operators shall not be required to register with the customs authorities unless otherwise provided. In specific cases, the customs authorities shall invalidate the registration.

**Customs representative:** as a general rule, a customs representative should be established in the customs territory of the Union. That obligation should be waived where the customs representative acts on behalf of persons who are not required to be established within the customs territory of the Union or in other justified cases.

**Status of authorised economic operators:** compliant and trustworthy economic operators should enjoy the status of authorised economic operator subject to the granting of an authorisation for customs simplifications or an authorisation for security and safety, or both.

Depending on the type of authorisation granted, authorised economic operators should be able to:

- take maximum advantage of widespread use of customs simplifications or;
- benefit from facilitations relating to security and safety. They should also be given more favourable treatment in respect of customs controls, such as fewer physical and document-based controls.

Compliant and trustworthy economic operators should benefit from international mutual recognition of the status of authorised economic operator.

**Right to be heard:** the Regulation stipulates that it is necessary, in addition to the right of appeal against any decision taken by the customs authorities, to provide for the right of every person to be heard before any decision is taken which would adversely affect him or her. However, restrictions to that right may be justified in particular where the nature or the level of the threat to the security and safety of the Union and its residents, to human, animal or plant health, to the environment or to consumers so requires.

**Comprehensive guarantee with a reduced amount:** a comprehensive guarantee with a reduced amount, including for customs debts and other charges which have been incurred, or a comprehensive guarantee with a guarantee waiver, should be authorised under certain conditions.

**Implementing powers:** in order to ensure uniform application of the customs controls, it is proposed that implementing powers be conferred on the Commission in a number of areas.