COUNCIL REGULATION (EEC) No 4108/88
of 21 December 1988
amending Regulation (EEC) No 2144/87 on customs debt

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 100a thereof,

Having regard to the proposal from the Commission (1),

In cooperation with the European Parliament (2),

Having regard to the Opinion of the Economic and Social Committee (3),

Whereas the Commission proposal laid down that the consumption of goods liable to import duties in a free zone, or their use in that free zone, under any conditions other than those laid down by the rules in force causes a customs debt to be incurred and fixed the time when it is incurred;

Whereas, however, it was not thought desirable that these provisions be included in Regulation (EEC) No 2144/87 (4), in so far as the Commission had meanwhile forwarded to the Council a proposal for a regulation on free zones and free warehouses (5) which was still being examined at the time Regulation (EEC) No 2144/87 was adopted and which specifically prohibited the consumption or use of goods in those zones or warehouses other than under the conditions stipulated in the text;

Whereas Council Regulation (EEC) No 2504/88 of 25 July 1988 on free zones and free warehouses (6) incorporated these prohibiting provisions; whereas, therefore, Regulation (EEC) No 2144/87 should be supplemented accordingly,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EEC) No 2144/87 is hereby amended as follows:

1. the following point shall be added to Article 2 (1):

'(g) the consumption or use, in a free zone or a free warehouse, of goods liable to import duties, under conditions other than those laid down by the rules in force. Where goods disappear and where their disappearance cannot be explained to the satisfaction of the competent authority, that authority may regard the goods as having been consumed or used in the free zone or the free warehouse;'

2. the following point shall be added to Article 3:

'(g) in the cases referred to in Article 2 (1) (g), the time when the goods are consumed or first used under conditions other than those laid down by the rules in force.'

Article 2

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

It shall be applicable from the date of implementation of Regulation (EEC) No 2504/88.

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

Done at Brussels, 21 December 1988.

For the Council

The President

V. PAPANDREOU

(1) OJ No C 261, 29. 9. 1984, p. 4.
(2) OJ No C 122, 20. 5. 1985, p. 158 and OJ No C 326, 12. 12. 1988.
(3) OJ No C 44, 15. 2. 1985, p. 8.
(4) OJ No L 201, 22. 7. 1987, p. 15.
(5) OJ No C 283, 6. 11. 1985, p. 9.
(6) OJ No L 225, 15. 8. 1988, p. 8.