COMMISSION REGULATION (EEC) No 2674/92

of 15 September 1992

supplementing the provisions for the implementation of Council Regulation (EEC) No 1715/90 on the information provided by the customs authorities of the Member States concerning the classification of goods in the customs nomenclature and amending Regulation (EEC) No 3796/90

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 1715/90 of 20 June 1990 on the information provided by the customs authorities of the Member States concerning the classification of goods in the customs nomenclature [1], and in particular Article 17 (2) thereof,

Whereas Commission Regulation (EEC) No 3796/90 [2] laid down provisions for the implementation of Regulation (EEC) No 1715/90 in respect of the procedure to be followed during the period when binding tariff information issued by the customs authorities is binding only in the Member State of issue;

Whereas Article 3 (2) of Regulation (EEC) No 1715/90 stipulates that in accordance with the procedure laid down in Article 10 of Council Regulation (EEC) No 2658/87 [3], the Commission shall adopt a regulation determining the date from which the binding tariff information is to become binding on the administrations of all Member States under the conditions laid down by the said Regulation (EEC) No 1715/90 with regard to its legal effects in the Member State which furnished it, and shall adopt the functional arrangements as necessary;

Whereas the date referred to above should be 1 January 1993, as the date set under Article 8a of the Treaty for completion of the internal market;

Whereas functional arrangements should be adopted, in particular where the holder of binding tariff information intends to invoke it when dealing with the customs authorities of a Member State whose official language or one of whose official languages is different from that in which the said binding tariff information was drawn up;

Whereas in the light of experience it is desirable to impose an obligation to inform the Commission as soon as possible where, pursuant to Article 11 (3), Article 13, Article 14 (1) (a), (b) or (c) or Article 16 of Regulation (EEC) No 1715/90, the binding tariff information is void or ceases to be valid; whereas Regulation (EEC) No 3796/90 should therefore be amended;

Whereas the provisions of this Regulation are in conformity with the opinion of the Nomenclature Committee,

HAS ADOPTED THIS REGULATION:

Article 1

As from 1 January 1993, binding tariff information supplied by the customs authority of a Member State since 1 January 1991 shall become binding on the competent authorities of all Member States under the conditions laid down by Regulation (EEC) No 1715/90 with regard to its legal effects in the Member State which supplied it.

Article 2

Where the holder of binding tariff information intends to invoke it when dealing with the competent authorities of a Member State whose official language or one of whose official languages is different from that in which the said binding tariff information is drawn up, he is required, at their request, to provide a translation.

Article 3

The following Article 5a is hereby inserted in Title IV of Regulation (EEC) No 3796/90:

'Article 5a

Where, in application of Article 11 (3), Article 13, Article 14 (1) (a), (b) or (c), or Article 16 of the basic Regulation, binding tariff information is void or ceases to be valid, the customs authority which supplied it shall notify the Commission as soon as possible.'

Article 4

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

It shall apply from 1 January 1993.

[1] OJ No L 160, 26. 6. 1990, p. 1.
[2] OJ No L 365, 28. 12. 1990, p. 17.
[3] OJ No L 256, 7. 9. 1987, p. 1.

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

Done at Brussels, 15 September 1992.

For the Commission
Christiane SCRIVENER
Member of the Commission