COUNCIL REGULATION (EC) No 254/2000

of 31 January 2000

amending Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and the Common Customs Tariff

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, in particular Articles 26 and 133 thereof,

Having regard to the proposal from the Commission,

Whereas:

(1) Regulation (EEC) No 2658/87 [1], provides the legal basis for the establishment and management of the Combined Nomenclature, the Common Customs Tariff and the Integrated Tariff of the Communities (Taric);

(2) It is appropriate to modernise and to simplify the presentation and the management of Regulation (EEC) No 2658/87 as envisaged by the SLIM initiative (Simpler Legislation for the Internal Market);

(3) The data contained in Regulation (EEC) No 2658/87 and other data published by virtue of the said Regulation, and in particular Articles 6 and 9 thereof, should, whenever possible, also be made available to the public in electronic format;

(4) The schedule of customs duties in Annex I, Part II, to Regulation (EEC) No 2658/87 includes in columns 3 and 4 respectively the autonomous and the conventional duty rates; with a view to rationalising and simplifying the use of this schedule, only one of these columns should be maintained and this column should reflect the conventional duty rates; any exception from the application of a conventional rate of duty by autonomous measures should nevertheless be indicated;

(5) Statistical requirements are normally covered at the level of the Combined Nomenclature; in order to limit the number of CN subheadings and to avoid parallel data collection systems it is, in certain cases, more appropriate to satisfy such requirements by creating Taric subdivisions for statistical purposes;

(6) A code of conduct for managing the CN has been established in order to limit the unjustified growth in the number of CN codes and statistical subdivisions of the Taric;

(7) The current definition of the Taric, the coverage of its measures, the composition of its codes and the description of its management, data transmission and publication should be revised in order to take account of recent developments;

(8) The collaboration of Member States' customs laboratories should be encouraged in order to ensure a uniform application of the Common Customs Tariff and the Taric;

(9) The Customs Tariff of the European Communities has been defined by Article 20(3) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code [2]; it is consequently no longer necessary to provide a definition of the Common Customs Tariff in this Regulation; the use of the Combined Nomenclature for external trade statistics has already been set out in Article 1 of Regulation (EEC) No 2658/87 and in Article 8 of Council Regulation (EC) No 1172/95 of 22 May 1995 on the statistics relating to the trading of goods by the Community and its Member States with non-member countries [3]; Article 4 of Regulation (EEC) No 2658/87 can therefore be deleted;

(10) Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code [4], sets out the rules for the codes to be entered in customs declarations at Community and Member State level;

(11) The measures necessary for the implementation of Regulation (EEC) No 2658/87 should be adopted in accordance with Council Decision 1999/468/EC of 28 June 1999 laying down the procedures for the exercise of implementing powers conferred on the Commission [5],

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EEC) No 2658/87 is hereby amended as follows:

1. Article 1(1) shall be replaced by the following:

'1. A goods nomenclature, hereinafter called the "Combined Nomenclature", or in abbreviated form "CN", which meets at one and the same time, the requirements of the Common Customs Tariff, the external trade statistics of the Community and other Community policies concerning the importation or exportation of goods shall be established by the Commission.';

[1] OJ L 256, 7.9.1987, p. 1. Regulation as last amended by Regulation (EC) No 2204/1999 (OJ L 278, 28.10.1999, p. 1).

[2] OJ L 302, 19.10.1992, p. 1. Regulation as last amended by Regulation (EC) No 955/1999 (OJ L 119, 7.5.1999. p. 1).

[3] OJ L 118, 25.5.1995, p. 10. Regulation as last amended by Regulation (EC) No 374/98 (OJ L 48, 19.2.1998, p. 1).

[4] OJ L 253, 11.10.1993, p. 1. Regulation as last amended by Regulation (EC) No 1662/1999 (OJ L 197, 29.7.1999, p. 25).

[5] OJ L 184, 17.7.1999, p. 23.

2. Article 1(3) shall be replaced by the following:

'3. The Combined Nomenclature is reproduced in Annex I. The rates of duty of the Common Customs Tariff and, where applicable, the supplementary statistical units as well as other necessary information are laid down in the said Annex.

The Annex comprises the conventional rates of duty.

However, whenever autonomous rates of duty are lower than the conventional rates of duty or where conventional rates of duty do not apply, the autonomous rates are also shown in the said Annex.';

3. Article 2 shall be replaced by the following:

'*Article 2*

An Integrated Tariff of the European Communities, hereinafter referred to as the "Taric", which meets the requirements of the Common Customs Tariff, external trade statistics, the commercial, agricultural and other Community policies concerning the importation or exportation of goods, shall be established by the Commission.

The tariff shall be based on the Combined Nomenclature and include:

(a) the measures contained in this Regulation;

(b) the additional Community subdivisions, referred to as "Taric subheadings", which are needed for the implementation of specific Community measures listed in Annex II;

(c) any other information necessary for the implementation or management of the Taric codes and additional codes as defined in Article 3(2) and (3);

(d) the rates of customs duty and other import and export charges, including duty exemptions and preferential tariff rates applicable to specific goods on importation or exportation;

(e) measures shown in Annex II applicable on the importation and exportation of specific goods.';

4. Article 4 shall be deleted;

5. Article 5 shall be replaced by the following:

'*Article 5*

1. The Taric shall be used by the Commission and the Member States for the application of Community measures concerning importation into and exportation from the Community.

2. Taric codes and Taric additional codes shall be applied to the importation and, where applicable, to the exportation of goods covered by the corresponding subheadings.

3. Member States may add subdivisions or additional codes for national purposes. Identifying codes shall be assigned to such subdivisions or additional codes in accordance with Regulation (EEC) No 2454/93.';

6. Article 6 shall be replaced by the following:

'*Article 6*

The Taric shall be established, updated, managed and disseminated by the Commission, which shall, wherever possible, use computerised means. The Commission shall, in particular, take the necessary steps to:

(a) integrate all measures contained in this Regulation or shown in Annex II thereto into the Taric,

(b) attribute Taric codes and Taric additional codes,

(c) update the Taric immediately,

(d) disseminate in electronic format changes to the Taric immediately.'

7. In Article 9(1), subparagraph (a) shall be replaced by the following:

'(a) application of the Combined Nomenclature and the Taric, concerning in particular:

— the classification of goods in the nomenclatures referred to in Article 8;

— explanatory notes;

— the creation, if necessary, and for the purpose of responding to the Community's own needs, of statistical subheadings in the Taric, when to do so appears more appropriate than in the CN;';

8. In Article 9(1), subparagraph (g) shall be replaced by the following:

'(g) questions relating to the application, functioning and management of the harmonised system to be discussed within the Customs Cooperation Council, as well as their implementation by the Community.';

9. Article 9(2) shall be replaced by the following:

'2. The provisions adopted under paragraph 1 shall not amend:

— the rates of customs duties;

— agricultural duties, refunds or other amounts applicable within the framework of the common agricultural policy or within that of specific schemes applicable to certain goods resulting from the processing of agricultural products;

— quantitative restrictions laid down under Community provisions;

— nomenclatures adopted within the framework of the common agricultural policy.';

10. Article 10 shall be replaced by the following:

'*Article 10*

1. The Commission shall be assisted by the Customs Code Committee set up by Article 247 of Regulation (EEC) No 2913/92 (*).

2. Where reference is made to this paragraph, Articles 4 and 7 of Decision 1999/468/EC (**) shall apply.

The period laid down in Article 4(3) of Decision 1999/468/EC shall be set at three months.

(*) OJ L 302, 19.10.1992, p. 1. Regulation as last amended by Regulation (EC) No 955/1999 (OJ L 119, 7.5.1999, p. 1).

(**) OJ L 184, 17.7.1999, p. 23.';

11. Article 12 shall be replaced by the following:

'*Article 12*

1. The Commission shall adopt each year, a regulation reproducing the complete version of the Combined Nomenclature, together with the rates of duty in accordance with Article 1, as resulting from measures adopted by the Council or the Commission. The said Regulation shall be published not later than 31 October in the *Official Journal of the European Communities* and it shall apply from 1 January of the following year.

2. Measures and information concerning the Common Customs Tariff or Taric shall, whenever possible, be disseminated in electronic format by using computerised means.

3. In order to ensure the uniform application of the Common Customs Tariff and the Taric, the Commission shall promote coordination and harmonisation of practices in Member States' customs laboratories, using wherever possible, computerised means.';

12. Article 13 shall be deleted.

Article 2

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

This Regulation shall apply from 1 January 2000.

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

Done at Brussels, 31 January 2000.

For the Council

The President

J. PINA MOURA