

Council Regulation (EEC) No 2913/92 of 12 October 1992  
establishing the Community Customs Code (repealed)

COUNCIL REGULATION (EEC) No 2913/92  
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establishing the Community Customs Code (repealed)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Articles 28, 100a and 113 thereof,

Having regard to the proposal from the Commission<sup>(1)</sup>,

In cooperation with the European Parliament<sup>(2)</sup>,

Having regard to the opinion of the Economic and Social Committee<sup>(3)</sup>,

Whereas the Community is based upon a customs union; whereas it is advisable, in the interests both of Community traders and the customs authorities, to assemble in a code the provisions of customs legislation that are at present contained in a large number of Community regulations and directives; whereas this task is of fundamental importance from the standpoint of the internal market;

Whereas such a Community Customs Code (hereinafter called 'the Code') must incorporate current customs legislation; whereas it is, nevertheless, advisable to amend that legislation in order to make it more consistent, to simplify it and to remedy certain omissions that still exist with a view to adopting complete Community legislation in this area;

Whereas, based on the concept of an internal market, the Code must contain the general rules and procedures which ensure the implementation of the tariff and other measures introduced at Community level in connection with trade in goods between the Community and third countries; whereas it must cover, among other things, the implementation of common agricultural and commercial policy measures taking into account the requirements of these common policies;

Whereas it would appear advisable to specify that this Code is applicable without prejudice to specific provisions laid down in other fields; whereas such specific rules may exist or be introduced in the context, *inter alia*, of legislation relating to agriculture, statistics, commercial policy or own resources;

Whereas, in order to secure a balance between the needs of the customs authorities in regard to ensuring the correct application of customs legislation, on the one hand, and the right of traders to be treated fairly, on the other, the said authorities must be granted, *inter alia*, extensive powers of control and the said traders a right of appeal; whereas the implementation of a customs appeals system will require the United Kingdom to introduce new administrative procedures which cannot be effected before 1 January 1995;

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**Status:** Point in time view as at 01/01/2014.

**Changes to legislation:** There are currently no known outstanding effects for the Council Regulation (EEC) No 2913/92 (repealed), Introductory Text. (See end of Document for details)

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Whereas in view of the paramount importance of external trade for the Community, customs formalities and controls should be abolished or at least kept to a minimum;

Whereas it is important to guarantee the uniform application of this Code and to provide, to that end, for a Community procedure which enables the procedures for its implementation to be adopted within a suitable time; whereas a Customs Code Committee should be set up in order to ensure close and effective cooperation between the Member States and the Commission in this field;

Whereas in adopting the measures required to implement this Code, the utmost care must be taken to prevent any fraud or irregularity liable to affect adversely the General Budget of the European Communities,

HAS ADOPTED THIS REGULATION:

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- (1) [OJ No C 128, 23.5.1990, p. 1.](#)
- (2) [OJ No C 72, 18.3.1991, p. 176](#) and Decision of 16 September 1992 (not yet published in the Official Journal).
- (3) [OJ No C 60, 8.3.1991, p. 5.](#)

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