

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down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)

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laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code⁽¹⁾, hereinafter referred to as the 'Code', and in particular Article 249 thereof,

Whereas the Code assembled all existing customs legislation in a single legal instrument; whereas at the same time the Code made certain modifications to this legislation to make it more coherent, to simplify it and to plug certain loopholes; whereas it therefore constitutes complete Community legislation in this area;

Whereas the same reasons which led to the adoption of the Code apply equally to the customs implementing legislation; whereas it is therefore desirable to bring together in a single regulation those customs implementing provisions which (SIC! which) are currently scattered over a large number of Community regulations and directives;

Whereas the implementing code for the Community Customs Code hereby established should set out existing customs implementing rules; whereas it is nevertheless necessary, in the light of experience:

- to make some amendments in order to adapt the said rules to the provisions of the Code,
- to extend the scope of certain provisions which currently apply only to specific customs procedures in order to take account of the Code's comprehensive application,
- to formulate certain rules more precisely in order to achieve greater legal security in their application;

Whereas the changes made relate mainly to the provisions concerning customs debt;

Whereas it is appropriate to limit the application of Article 791 (2) until 1 January 1995 and to review the subject matter in the light of experience gained before that time;

Whereas the measures provided for by this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Status: Point in time view as at 01/01/2012.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), Introductory Text. (See end of Document for details)

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(1) [OJ No L 302, 19.10.1992, p. 1.](#)

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