COMMISSION OF THE EUROPEAN COMMUNITIES

COM(92) 122 final

Brussels, 1 April 1992

Proposal for a

COUNCIL REGULATION (EEC)

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

(presented by the Commission)

EXPLANATORY MEMORANDUM

1. Council Regulation (EEC) No 2658/87 of 23 July 1987 has established, with effect from January 1988, a goods nomenclature called the Combined Nomenclature (CN) to meet the requirements both of the Common Customs Tariff and of the external trade statistics of the Community.

2. On the basis of the Combined Nomenclature, the Commission has established an integrated tariff of the European Communities known as "Taric". The Taric not only forms the basis for the national user tariffs applied in the Member States, but also serves as the basis for the gathering of statistics in respect of third country imports. Under the present terms of Regulation (EEC) No 2658/87 provision is made for national subdivisions to appear at the ninth digit between the CN codes (seventh and eighth digits) and the Taric subdivisions (tenth and eleventh digits).

3. This means that the natural progression of the codes required for Community purposes through the Harmonized System, the Combined Nomenclature and Taric, is interrupted for national statistical reasons. This has led to difficulties, at Community level, with regard to the automation of customs procedures and use of the Single Administrative Document (SAD).

4. In order to avoid these difficulties and ensure a more coherent hierarchical structure of the codes used, it is considered that arrangements should be made for any national subdivisions to appear after the Taric subdivisions. This requires an amendment to Regulation (EEC) No 2658/87.

5. The draft Regulation will serve as an accompanying measure of the Internal Market, but it is proposed that its application should be deferred until 1st January 1994 in order to allow Member States time to implement the new provisions.

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

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community and in particular Article 113 thereof,

Having regard to the proposal from the Commission,

Whereas Council Regulation (EEC) No 2658/87 of 23 July 1987(1), as last amended by Regulation (EEC) No , of (2), establishes a goods nomenclature called the combined nomenclature;

Whereas the Commission established an integrated tariff of the European Communities, hereinafter referred to as the "Taric", based on the combined nomenclature;

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(1) OJ L 256, 7.9.1987, p. 1.

(2)

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Whereas in Articles 3 and 5 of the abovementioned regulation it is specified that Member States may insert national statistical subdivisions after the codes used for combined nomenclature subheadings but before the codes used to identify the Taric subdivisions applied at the Community level;

Whereas the differences, caused by these arrangements, between the external trade nomenclatures and the goods codes of Member States creates difficulties with regard to the automation, at Community level, of customs procedures and the use of the single administrative document. As a result, authorisation to include national statistical subdivisions after the combined nomenclature should be withdrawn.

Whereas, as Community law stands at present, the possibility, provided for by Article 5 (3) of the above mentioned regulation, to insert national subdivisions after the Taric subdivisions must, however, be maintained; Member States who so wish, may also use these subdivisions to code national external trade statistics requirements.

Whereas in order to obviate these difficulties and to ensure a more coherent hierarchical structure of the codes used in this field it is appropriate to ensure that any national subdivisions be introduced after the Taric subdivisions;

Whereas, account should also be taken of the expiry of the provisions laid down in Article 5 (4) of the abovementioned regulation;

HAS ADOPTED THIS REGULATION :

Article 1

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

a) Article 3 (2), (3) and (4) shall be replaced by the following:

"2. The Taric subheadings shall be identified by the 9th and 10th digits which, together with the code numbers referred to in paragraph 1, form the Taric code numbers. In the absence of a Community subdivison, the 9th and 10th digits shall be "00".

3. Exceptionally, an additional Taric code of four characters may be used for the application of specific Community measures which are not coded, or not entirely coded, at the 9th and 10th digit level".

b) Article 5 (3) and (4) shall be replaced by the following :

"3. Member States may insert subdivisions for national purposes after the Taric subheadings. Identifying codes shall be assigned to such subdivisions in accordance with Regulation (EEC) No 2793/86."

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 applied with effect from 1 January 1994.

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

Done at Brussels,

For the Council
The President

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