Commission Regulation (EC) No 215/2006 of 8 February 2006 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code and amending Regulation (EC) No 2286/2003 (Text with EEA relevance)

COMMISSION REGULATION (EC) No 215/2006

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(Text with EEA relevance)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code[(1)], and in particular Article 247 thereof,

Whereas:

(1) Articles 173 to 177 of Commission Regulation (EEC) No 2454/93[(2)] provide for specific rules for the determination of the customs value of certain perishable goods. The system in its current form has proved problematic, taking into account trade flows and general valuation rules. In order to simplify, in accordance with Article 19 of Regulation (EEC) No 2913/92, the application of customs legislation, this system should be replaced by a system whereby unit prices notified by the Member States and disseminated by the Commission may be directly used to determine the customs value of certain perishable goods imported on consignment.

(2) The information on the nature of the transaction recorded in box 24 of the Single Administrative Document identifies different types of transaction for the purposes of compiling statistics on trade of the Community with non-member countries and on trade between its Member States. The codes to be used for this information are laid down in the current Community rules on statistics, and in particular Commission Regulation (EC) No 1917/2000 of 7 September 2000 laying down certain provisions for the implementation of Council Regulation (EC) No 1172/95 as regards statistics on external trade[(3)]. In the interests of consistency and efficiency, a reference should be made to these rules in respect of the codes to be entered in box 24 (Nature of the transaction) of the Single Administrative Document.

(3) Commission Regulation (EC) No 2286/2003[(4)] introduced into Regulation (EEC) No 2454/93 new rules on the Single Administrative Document and its use. These measures were to be applied from 1 January 2006. Pursuant to Article 2 of Regulation (EC) No 2286/2003, the Commission has evaluated Member States' plans for implementation of the measures concerned on the basis of a report drawn up from contributions from

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Member States. This report shows that some Member States are not in a position to adapt their computer systems by 1 January 2006. It is therefore necessary to postpone, on certain conditions, the date of application of these measures to 1 January 2007.

(4) Regulations (EEC) No 2454/93 and (EC) No 2286/2003 should therefore be amended accordingly.

(5) The list of transactions laid down in Regulation (EC) No 1917/2000 to be used for entering codes in box 24 of the Single Administrative Document has been amended with effect from 1 January 2006. The deadline for the Member States to adapt their computer clearance systems expires on the same date. The related provisions of this Regulation should therefore apply from 1 January 2006.

(6) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EEC) No 2454/93 is amended as follows:

1. In Article 152(1) the following point (a)a is inserted:

(a)a The customs value of certain perishable goods imported on consignment may be directly determined in accordance with Article 30(2)(c) of the Code. For this purpose the unit prices shall be notified to the Commission by the Member States and disseminated by the Commission via TARIC in accordance with Article 6 of Council Regulation (EEC) No 2658/87[(5)].

The unit prices shall be calculated and notified as follows:

(i) After the deductions provided for in point (a), a unit price per 100 kg net for each category of goods shall be notified by the Member States to the Commission. The Member States may fix standard amounts for the costs referred to in point (a)(ii) which shall be made known to the Commission.

(ii) The unit price may be used to determine the customs value of the imported goods for periods of 14 days, each period beginning on a Friday.

(iii) The reference period for determining the unit prices shall be the preceding period of 14 days which ends on the Thursday preceding the week during which new unit prices are to be established.

(iv) The unit prices shall be notified by the Member States to the Commission in euro not later than 12 noon on the Monday of the week in which they are disseminated by the Commission. If that day is a non-working day, notification shall be made on the working day immediately preceding that day. Unit prices shall only apply if this notification is disseminated by the Commission.

The goods referred to in the first subparagraph of this point are set out in Annex 26.

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2. Articles 173 to 177 are deleted.

3. Annex 26 is replaced by the text in Annex I to this Regulation.

4. Annex 27 is deleted.

5. Annex 38 is amended in accordance with Annex II to this Regulation.

Article 2

Article 3(4) of Regulation (EC) No 2286/2003 is replaced by the following:

4. Article 1(3) to (9), (17) and (18) shall apply from 1 January 2006. However, Member States may implement these provisions before that date.

In addition, Member States having difficulty adapting their customs clearance computer systems may defer the adaptation of these systems until 1 January 2007. In such cases, Member States shall notify the Commission of the method by which and the date on which they implement Article 1(3) to (9), (17) and (18). The Commission shall publish that information.

Article 3

1 This Regulation shall enter into force on the day of its publication in the *Official Journal of the European Union*.

2 Article 1(1) to (4) shall apply from 19 May 2006.

3 Article 1(5) and Article 2 shall apply from 1 January 2006.

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

Done at Brussels, 8 February 2006.

For the Commission

László KOVÁCS

Member of the Commission