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(Acts whose publication is obligatory)

COUNCIL REGULATION (EC) No 2153/96

of 25 October 1996

amending Commission Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code

THE COUNCIL OF THE EUROPEAN UNION,

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 249 thereof,

Having regard to the proposal from the Commission,

Whereas, on the basis of Article 361, the level of the comprehensive guarantee in external Community transit fixed at least at 30 % of the duties and other charges payable does not in all cases ensure the recovery of own resources in the case of fraud; whereas consequently it is advisable to increase this level, as a general rule, to 100 % except in specified cases.

Whereas Commission Regulation (EEC) No 2454/93⁽²⁾ should be amended,

HAS ADOPTED THIS REGULATION:

Article 1

Article 361 of Regulation (EEC) No 2454/93 is hereby amended as follows:

1. paragraph 1 shall be replaced by the following:

'1. The amount of the comprehensive guarantee is fixed at 100 % of the duties and other charges payable,

with a minimum of ECU 7 000, under the provisions of paragraph 4, except in the cases referred to in paragraph 2.

2. The customs authority may fix the amount of the comprehensive guarantee at 30 % at least of the duties and other charges payable, with a minimum of ECU 7 000, under the provisions of paragraph 4, as long as:

- the operator has during the period of two years regularly carried out Community transit operations under the comprehensive guarantee system,
- he has not committed breaches of his obligations during that period,
- that reduced guarantee covers at least the amount of the customs debt,
- the goods are not listed in Annex 52 and are not excluded from the comprehensive guarantee.

3. The exception provided for in paragraph 2 shall not apply if the conditions referred to therein no longer obtain.'

2. paragraphs 2 and 3 shall become paragraphs 4 and 5 respectively.

Article 2

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

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

Done at Luxembourg, 25 October 1996.

For the Council

The President

E. KENNY

⁽¹⁾ OJ No L 302, 19. 10. 1992, p. 1. Regulation as amended by the 1994 Act of Accession.

⁽²⁾ OJ No L 253, 11. 10. 1993, p. 1. Regulation as last amended by Commission Regulation (EC) No 1676/96 (OJ No L 218, 28. 8. 1996, p. 1).