

## 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)

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 <sup>(1)</sup>, and in particular Article 247 thereof,

Whereas:

(1) Articles 173 to 177 of Commission Regulation (EEC) No 2454/93 <sup>(2)</sup> 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 <sup>(3)</sup>. 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 <sup>(4)</sup> 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 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 <sup>(\*)</sup>.

The unit prices shall be calculated and notified as follows:

<sup>(1)</sup> OJ L 302, 19.10.1992, p. 1. Regulation as last amended by Regulation (EC) No 648/2005 of the European Parliament and of the Council (OJ L 117, 4.5.2005, p. 13).

<sup>(2)</sup> OJ L 253, 11.10.1993, p. 1. Regulation as last amended by Regulation (EC) No 883/2005 (OJ L 148, 11.6.2005, p. 5).

<sup>(3)</sup> OJ L 229, 9.9.2000, p. 14. Regulation as last amended by Regulation (EC) No 1949/2005 (OJ L 312, 29.11.2005, p. 10).

<sup>(4)</sup> OJ L 343, 31.12.2003, p. 1.

- (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.

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

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

## ANNEX I

## ANNEX 26

## LIST OF GOODS REFERRED TO IN ARTICLE 152(1)(a)

Simplified procedure for the valuation of certain perishable goods imported on consignment in accordance with Article 30(2)(c) of the Code <sup>(1)</sup>

CN (TARIC) Code	Description of goods	Period of validity
0701 90 50	New potatoes	1.1. to 30.6.
0703 10 19	Onions	1.1. to 31.12.
0703 20 00	Garlic	1.1. to 31.12.
0708 20 00	Beans	1.1. to 31.12.
0709 20 00 10	Asparagus: — green	1.1. to 31.12.
0709 20 00 90	Asparagus: — other	1.1. to 31.12.
0709 60 10	Sweet peppers	1.1. to 31.12.
ex 0714 20	Sweet potatoes, fresh or chilled, whole	1.1. to 31.12.
0804 30 00 90	Pineapples	1.1. to 31.12.
0804 40 00 10	Avocados	1.1. to 31.12.
0805 10 20	Sweet oranges	1.6. to 30.11.
0805 20 10 05	Clementines	1.3. to 31.10.
0805 20 30 05	Monreales and satsumas	1.3. to 31.10.
0805 20 50 07 0805 20 50 37	Mandarins and wilkings	1.3. to 31.10.
0805 20 70 05 0805 20 90 05 0805 20 90 09	Tangerines and other	1.3. to 31.10.
0805 40 00 11	Grapefruit: — white	1.1. to 31.12.
0805 40 00 19	Grapefruit: — pink	1.1. to 31.12.
0805 50 90 11 0805 50 90 19	Limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> )	1.1. to 31.12.
0806 10 10	Table grapes	21.11. to 20.7.
0807 11 00	Watermelons	1.1. to 31.12.
0807 19 00 10 0807 19 00 30	Amarillo, cuper, honey dew (including Cantalene), Onteniente, Piel de Sapo, (including Verde Liso), Rochet, Tendral, Futuro	1.1. to 31.12.

<sup>(1)</sup> Notwithstanding the rules for the interpretation of the combined nomenclature, the wording for the description of the goods is to be considered as having no more than an indicative value, the list of goods being established, within the context of this Annex, by the coverage of the CN and TARIC codes as they exist at the time of adoption of this Regulation. Where ex codes are indicated, the codes and corresponding description shall be read together.

CN (TARIC) Code	Description of goods	Period of validity
0807 19 00 91 0807 19 00 99	Other melons	1.1. to 31.12.
0808 20 50 10	Pears: — Nashi ( <i>Pyrus pyrifolia</i> ) — Ya ( <i>Pyrus bretschneideri</i> )	1.5. to 30.6.
0808 20 50 90	Pears: — other	1.5. to 30.6.
0809 10 00	Apricots	1.1. to 30.5. and 1.8. to 31.12.
0809 30 10	Nectarines	1.1. to 10.6. and 1.10. to 31.12.
0809 30 90	Peaches	1.1. to 10.6. and 1.10. to 31.12.
0809 40 05	Plums	1.10. to 10.6.
0810 10 00	Strawberries	1.1. to 31.12.
0810 20 10	Raspberries	1.1. to 31.12.
0810 50 00	Kiwifruit	1.1. to 31.12.'

## ANNEX II

In Annex 38 to Regulation (EEC) No 2454/93, the note to box 24 is replaced by the following:

*'Box 24: Nature of the transaction*

The Member States which require this item of information must use the single digit codes listed in column A of the table provided for under Article 13(2) of Commission Regulation (EC) No 1917/2000 (\*) (excluding, where appropriate, code 9), this digit being entered in the left-hand side of the box. They may also provide for a second digit from the list in column B of that table to be entered in the right-hand side of the box.

(\*) OJ L 229, 9.9.2000, p. 14.'