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►**B**

COMMISSION DECISION

of 20 March 1997

laying down the arrangements for the transmission of information to the Commission by the Member States under the Communities' own resources system

(97/245/EC, Euratom)

(OJ L 097 , 12.4.1997, p. 12)

Amended by:

		Official Journal		
		No	page	date
►**M1**	Commission Decision 2002/235/EC of 13 March 2002	L 79	61	22.3.2002
►**M2**	Commission Decision 2006/246/EC, Euratom of 21 March 2006	L 89	46	28.3.2006

NB: This consolidated version contains references to the European unit of account and/or the ecu, which from 1 January 1999 should be understood as references to the euro — Council Regulation (EEC) No 3308/80 (OJ L 345, 20.12.1980, p. 1) and Council Regulation (EC) No 1103/97 (OJ L 162, 19.6.1997, p. 1).

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COMMISSION DECISION

of 20 March 1997

laying down the arrangements for the transmission of information to the Commission by the Member States under the Communities' own resources system

(97/245/EC, Euratom)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Decision 94/728/EC, Euratom of 31 October 1994 on the system of the European Communities' own resources ([1]), and in particular Article 8 (2) thereof,

Having regard to Council Regulation (EEC, Euratom) No 1552/89 of 29 May 1989 implementing Decision 88/376/EEC, Euratom on the system of the Communities' own resources ([2]), as last amended by Regulation (Euratom, EC) No 1355/96 ([3]), and in particular Articles 6 and 17 thereof,

Having consulted the Advisory Committee on Own Resources,

Whereas, in Regulation (Euratom, EC) No 1355/96, the Council adopted provisions designed to improve certain parts of the arrangements for Member States to report to the Commission about action they have taken to recover own resources, in particular where fraud and irregularities are involved;

Whereas these improvements mainly concern the production of monthly and quarterly statements of accounts of own resources, the description of cases of fraud and irregularities already detected involving entitlements in excess of ECU 10 000 and the content of the annual report;

Whereas the details of these reporting procedures are to be laid down by the Commission after the Advisory Committee on Own Resources has been consulted;

Whereas the Member States must be allowed a suitable length of time to apply the reporting procedures,

HAS ADOPTED THIS DECISION:

Article 1

1. Member States shall use the models contained in Annexes I, II and III to draw up the monthly and quarterly statements of their accounts of own resources referred to in Article 6 (3) (a) and (3) (b) of Regulation (EEC, Euratom) No 1552/89.

2. The first such statements to be produced using the models referred to in paragraph 1 shall be those for April 1997 for the monthly statement and for the second quarter of 1997 for the quarterly statement.

Article 2

1. Member States shall use the model fraud form and update form in Annexes IV and V for the descriptions of cases of fraud and irregularities detected involving entitlements of over ECU 10 000 and details of the position concerning cases of fraud and irregularities already reported to the Commission where recovery, cancellation or non-recovery has not been indicated earlier, as referred to in Article 6 (4) of Regulation (EEC, Euratom) No 1552/89.

2. The first fraud forms and updates to be produced using the models referred to in paragraph 1 shall be sent in April 1997.

([1]) OJ No L 293, 12. 11. 1994, p. 9.
([2]) OJ No L 155, 7. 6. 1989, p. 1.
([3]) OJ No L 175, 13. 7. 1996, p. 3.

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Article 3

1. The model in Annex VI shall be used for the annual report on the most important problems arising out of the application of Regulation (EEC, Euratom) No 1552/89, as referred to in Article 17 (3) of that Regulation.

2. The first report to be produced using the model referred to in paragraph 1 shall be sent by 30 April 1997.

Article 4

Member States shall inform the Commission by 31 March 1997 of the departments or agencies responsible for producing the statements, forms and reports covered by this decision.

Article 5

This Decision is addressed to the Member States.

▼M2

ANNEX I

'A' Aaccount of own resources of the European Communities

Statement of established entitlements (*)

Member State:

Month/year

(national currency)

Nature of resource	Member State's reference (optional)	Accounts established during month [1] (1)	Amounts recovered from separate account (2)	Corrections to earlier establishments [2]		Gross amounts (5) = (1) + (2) + (3) – (4)	Net amounts (6)
				+ (3)	– (4)		
1210 Customs duties (excluding anti-dumping and agriculture)							
1230 Countervailing and anti-dumping duties on products							
1240 Countervailing and anti-dumping duties on services							
12 Customs duties							
1000 Customs duties relating to agricultural sector							
10 Agricultural levies							
1110 Sugar storage levies							
1100 Sugar product levies — A and B quotas							
1120 Isoglucose production levies							
1130 Levies on C sugar, isoglucose and inulin not exported							
1140 Levies on substitute C sugar and isoglucose							

(*) Including entitlements established as a result of inspections and detected cases of fraud and irregularities.

▼M2

(national currency)

Nature of resource	Member State's reference (optional)	Accounts established during month (1) (1)	Amounts recovered from separate account (2)	Corrections to earlier establishments (2) + (3)	Corrections to earlier establishments (2) – (4)	Gross amounts (5) = (1) + (2) + (3) – (4)	Net amounts (6)
1150 Inulin production levies							
1160 Additional levy							
11 Sugar levies							
Total 12 + 10 + 11							
					– 25 % collection costs		
					– 10 % collection costs (3)		
					Total to be paid to EC		

(1) Including accounting corrections.
(2) Corrections to initial establishments, in particular cases of post-clearance recovery and repayment. For sugar, corrections relating to earlier years must be mentioned.
(3) The 10 % deduction rate is to be applied to amounts which, in accordance with Community rules, should have been made available before 28 February 2001 (Article 10(2)(c) of Decision 2000/597/EC, Euratom of 29.9.2000).

▼M2

ANNEX II

Annex to the Statement of the 'A' account of the own resources of the European Communities

Monitoring of recovery of amounts which relate to cases of irregularities or delays (Article 18(2)(b) of Regulation (EC, Euratom) No 1150/2000)

Month/year

(national currency)

Gross amount of own resources recovered	References to irregularities or delays in the establishment, entry in the accounts and making available of own resource noted as a result of inspections [1] [2]	Comments	Rate of deduction to be applied [3]		Amount included under the heading 'Total to be paid to EC' [3]	
			10 %	25 %	Yes	No
Total						

[1] If necessary, references to payments pursuant to Article 17(2) are also shown in this column.
[2] If necessary, references to Commission letters are also to be mentioned in this column.
[3] Mark with an X.

▼M2

ANNEX III

Own resources of the European Communities — separate account (*)

Statement of established entitlements not included in 'A' account

Member State:

Quarter/year:

(national currency)

Nature of resource	Outstanding from previous quarter (1)	Established entitlements for current quarter (2)	Corrections of establishments (Article 8) [1] (3)	Amounts which cannot be made available (Article 17(2)) [2] (4)	Total (1 + 2) – (3 + 4) (5)	Amounts recovered during quarter [3] (6)	Outstanding at end current quarter (7) = (5) – (6)
1210 Customs duties (excluding anti-dumping and agriculture) 1230 Countervailing and anti-dumping duties on products 1240 Countervailing and anti-dumping duties on services 12 Customs duties							
1000 Customs duties relating to agricultural sector 10 Agricultural duties							
1110 Sugar storage levies 1100 Sugar product levies — A and B quotas 1120 Isoglucose production levies 1130 Levies on C sugar, isoglucose and inulin not exported 1140 Levies on substitute C sugar and isoglucose							

(*) 'B' account kept pursuant to Article 6(3)(b) of Regulation (EC, Euratom) No 1150/2000, including entitlements established as a result of inspections and detected cases of fraud and irregularities.

▼M2

(national currency)

Nature of resource	Outstanding from previous quarter (1)	Established entitlements for current quarter (2)	Corrections of establishments (Article 8) [1] (3)	Amounts which cannot be made available (Article 17(2)) [2] (4)	Total (1 + 2) – (3 + 4) (5)	Amounts recovered during quarter [3] (6)	Outstanding at end current quarter (7) = (5) – (6)
1150 Inulin production levies							
1160 Additional levy							
11 Sugar levies							
Total 12 + 10 + 11							
					Estimate of amounts established for which recovery is unlikely [4]		

[1] Correction of establishments should be understood to mean corrections, including cancellations resulting from a revision of the initial establishment arising from previous quarters. They differ by nature from those entered in column 4.
[2] All the cases are set out in detail in the Annex to this statement.
[3] The total for this column should be the same as the total given in column 2 of the statement of the 'A' account for the three months concerned.
[4] Compulsory for the final quarter of each year.

▼M2

ANNEX IIIa

Annex to the statement of the separate account of the own resources of the European Communities

List of amounts in the 'B' account declared or deemed irrecoverable ([1])

Quarter/Year

(national currency)

Gross amount of own resources	Reference to national decision
TOTAL:	

([1]) Article 17(2) of Regulation No 1150/2000, as amended by Council Regulation (EC, Euratom) No 2028/2004 of 16.11.2004.

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ANNEX IV

FRAUD FORM

Information form to be sent to the Commission (DG XIX) giving a description of cases of fraud and irregularities already detected, involving entitlements in excess of ECU 10 000

IDENTIFICATION OF BASIC FORM

0 Member State:

0.0 Serial number of the case (1):

0.1 Quarter reference period:

0.2 Date of transmission:

0.3 Department or agency which made the establishment:

DESCRIPTION OF CASE

1 Goods involved:

1.0 Commercial description:

1.1. Tariff heading (2):

1.1.1 declared:

1.1.2 established:

1.1.3 presumed:

1.2 Origin:

1.2.1 declared:

1.2.2 established:

1.2.3 presumed:

1.3 Coming from:

1.3.1 declared:

1.3.2 established:

1.3.3 presumed:

1.4 Quantity:

1.4.1 declared:

1.4.2 established:

1.4.3 presumed:

1.5 Value:

1.5.1 declared:

1.5.2 established:

1.5.3 presumed:

2 Type of fraud and/or irregularity:

2.1 Designation:

2.2 Customs procedure or treatment concerned:

3 Concise description of fraud mechanism:

4 Presumed order of magnitude of own resources evaded or exact amount:

4.1 estimated:

4.2 established:

4.3 recovered:

(1) Cases are numbered by Member States in an annual sequence in accordance with the following format: OR/MS/99/999999/0. For Member States which do not produce a single annual sequence but sequences for regional departments, the first two of the six digits identify the regional department concerned.

(2) In accordance with the combined nomenclature provided for by Regulation (EEC) No 2658/87 (OJ No L 256, 7. 9. 1987).

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5 Type of check that led to discovery:

5.1 method:

5.2 remarks:

6 Stage reached in procedure and, where appropriate, details of establishment:

— date of establishment:

— administrative code:

— financial code:

7 Case already notified under mutual assistance arrangements (Regulations (EEC) No 1468/81 and (EEC) No 945/87):

MA reference:

8 Measures taken or planned to prevent the recurrence of cases of fraud and irregularities already detected:

9 9.1 Member States involved:

9.2 Operators concerned (optional):

10 Other information:

10.1 Free:

10.2 Reserved:

▼B

ANNEX V

FORM UPDATING BASIC FORM (1)

11 (2)	12	13	14	15	16	17	18	19	20	21	22	Remarks
Basic form reference	Change in estimate	Date of establishment	Date of entry in 'B' account	Entitlements established: Balance previous quarter	Correction to base (±)	Written off	Amounts to be recovered (15 ± 16 - 17)	Amounts recovered	Entitlements established: end-of-quarter balance (18 - 19)	Administrative or judicial code	Financial code	

(1) Fields 11 to 22 of the updating form update fields 4 and 6 of the basic form.

(2) The updating form is given the same serial number as the basic form to which it relates; where there is more than one updating form, the numbering should be 1 to x in the following format: OR/MS/99/999999/1 to x.

▼M1

ANNEX VI

ANNUAL REPORT

20 . .

Council Regulation (EC, Euratom) No 1150/2000 [1]

Application of Article 17(3)

MEMBER STATE: .....

1. **Inspections by Member States**

Inspection activities	Number
Customs declarations accepted (customs arrangements or customs use concerned)	
Customs declaration checked after clearance, customs arrangements or customs use concerned (post-clearance inspections)	
Total number of staff in customs departments at national level [1]	
Total number of staff assigned to post-clearance checks at national level	

[1] Total number of customs staff (expressed in persons per year).

2. **Questions of principle**

List of the most important points relating to the establishment, entry in the accounts and making available of entitlements which have been encountered in the application of Regulation (EC, Euratom) No 1150/2000, including those raised in matters in dispute

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.....

(Where necessary, continue in an annex, referring to this item)

[1] Repealed and replaced Council Regulation (EEC, Euratom) No 1552/89.

▼M1

NOTIFICATION OF CASES OF WRITTEN-OFF TRADITIONAL OWN RESOURCES

Council Regulation (EC, Euratom) No 1150/2000
Application of Article 17(2)

20 . .

MEMBER STATE: .....

1. **Total number of cases notified by the Member State in this report** [1]**:** .....

Information under items 2 to 10 is to be given separately for each case of own resources written off where the amount of duty exceeds EUR 10 000.

2. **National reference number** [2]**:**
   Form No: ..... / ..... / .....

3. **Information on the recovery procedure** [3]

Details of the debt

Stage	Date	Amount	Comments
Status of debt			
Debt incurred			
Administrative authority responsible for entering the customs debt in the accounts			Name: Address:
Community legal basis for existence of the debt (Customs Code or specific regulations)			Article: Regulation:
Notification of debtor			
Entry in the B account			
Payment reminder, if sent			
Existence of jointly liable debtors [1]: YES / NO			If YES, how many?
Appeal procedure [1]**:** YES / NO			
Is it [2]: — an administrative appeal? ☐ — a legal appeal? ☐			
Security lodged under Article 244 of the Community Customs Code [1]: YES / NO			If NO, state reasons:
First action			
Lodged			
Decision			
Appeal			
Lodged			
Decision			
Payment facilities (instalments)			
Requested			
Decision [1]: YES / NO			If NO, state reasons: If YES, describe the arrangements:
First partial payment			
Last partial payment			
Total amount of payments made by the debtor			

[1] Delete as appropriate.
[2] Mark X in the appropriate box.

[1] Please use a separate form for each case. Where there are no cases, write 'None'.
[2] Please use the following format: Member State / Year / Number (e.g.: UK/1997/1).
[3] The recovery procedure may vary from one Member State to another. The table should be completed by reference to the relevant national procedure.

▼M1

Enforced recovery procedure			
Stage	Date	Amount	Comments
Enforcement order			
Issued			
Served on debtor			
Attachment			
a) Debtor's assets			
b) Assets of jointly liable debtors			

Mutual assistance			
Stage	Date	Amount	Comments
Requested country/countries			Reference to country/countries requested
Requested (specify subject-matter)			
Reply			
Any particular problems raised by the request for administrative assistance			

Administrative decision to write off traditional own resources			
	Date	Amount	Comments
Amount of traditional own resources deemed irrecoverable			

4. **Establishment of the debt**

Was the debt established following a post-clearance inspection (1)?

YES ☐ NO ☐

5. **Security**

5.1. *Was the established amount covered by a security* (1) ?

YES ☐ NO ☐

5.2. **Type of security or security waiver** (1)

Comprehensive	☐	Flat-rate	☐	Single-operation	☐
Compulsory	☐	Partial	☐	100 %	☐
Optional	☐	Partial	☐	100 %	☐
Waiver	☐				

Grounds for waiver: .....

.....

.....

Amount of security: .....

Number of TIR carnets: .....

6. **Exact reasons why the amount in question is deemed irrecoverable**

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.....

.....

(1) Mark X in the appropriate box.

▼**M1**

7. **Amount of established entitlement (in national currency) by own resource type**

a) Customs duties and agricultural levies: .....

b) Customs duties on agricultural produce: .....

c) Anti-dumping duties: .....

d) Sugar/isoglucose levies: .....

e) Export customs duties: .....

Total: .....

Amount of entitlement deemed irrecoverable .....

8. **If the case where an amount is being written off has already been reported to the Commission pursuant to Articdle 6(5) of Regulation (EC, Euratom) No 1150/2000 (Fraud and Irregularities Reports), please quote the number of the notification**

Fraud report No .....

Date sent: .....

MA report No: .....

Date receivede: .....

9. **Establishment details: customs arrangements applied or customs status of the goods** [1]

Temporary storage		Inward processing	
Free circulation		Outward processing	
Smuggling		Processing under customs control	
External transit under TIR carnet		Temporary admission	
External transit under T1		Export	
Customs warehouse		Other [1]:	

[1] Please specify.

Specific comments: .....

.....

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.....

.....

10. **Other information** [2]

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.....

.....

[1] Mark X in the appropriate box.

[2] Member States are asked to supply in detail any information which might help the Commission examine the case: references to Community decisions relating to non-repayment, non-remission or recovery under Article 239 of the Community Customs Code.