COMMISSION

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.

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.

[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.

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.

Done at Brussels, 20 March 1997.

For the Commission

Erkki LIIKANEN

Member of the Commission

ANNEX I

'A' ACCOUNT OF OWN RESOURCES OF THE EUROPEAN COMMUNITIES

Statement of established entitlements (1)

Member State:

month/year:

(national currency)

Nature of resource	Member State's reference (optional)	Amounts established during month (2) (1)	Amounts recovered from separate account (2)	Corrections to earlier establishments (3) + (3)	Corrections to earlier establishments (3) − (4)	Gross amounts to be paid to EC (5) = (1) + (2) + (3) − (4)
1210 Customs duties (excluding ECSC, anti-dumping and agriculture) 1220 ECSC duties 1230 Countervailing and anti-dumping duties on products 1240 Countervailing and anti-dumping duties on services						
12 CUSTOMS DUTIES						
1060 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 and isoglucose not exported 1140 Levies on substitute C sugar and isoglucose 1150 Inulin production levies 1160 Additional levy						
11 SUGAR AND ISOGLUCOSE LEVIES						
TOTAL 12 + 10 + 11						
					− 10 % collection costs	
					Net amount to be paid	

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

(2) Including accounting corrections.

(3) Corrections to initial establishments, in particular cases of post-clearance recovery and repayment. For sugar, corrections relating to earlier years must be mentioned.

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 (EEC, Euratom) 1552/89)

Month/Year:

(national currency)

Amount of own resources recovered (1)	References to irregularities or delays in the establishment, entry in the accounts and making available of own resources, the amount of which is shown in the statement of the 'A' account (2)	Comments
Total		

(1) The amounts above are included in the statement of the 'A' account to which this is an annex.
(2) If necessary, references to payments pursuant to Article 17 (2) are also shown in this column.

ANNEX III

OWN RESOURCES OF THE EUROPEAN COMMUNITIES — SEPARATE ACCOUNT (1)

Statement of established entitlements not included in 'A' account

Member State:

Quarter/Year:

(national currency)

Nature of resource (1)	Outstanding from previous quarter (2)	Established entitlements for current quarter (3)	Corrections of establishments (Article 8) (2) (4)	Amounts which cannot be made available (Article 17 (2)) (3) (5)	Total (2+3) − (4+5) (6)	Amounts recovered during quarter (7)	Outstanding at end of current quarter (8)=(6)−(7)
1210 Customs duties (excluding ECSC, anti-dumping and agriculture)							
1220 ECSC duties							
1230 Countervailing and anti-dumping duties on products							
1240 Countervailing and anti-dumping duties on services							
12 CUSTOMS DUTIES							
1060 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 and isoglucose not exported							
1140 Levies on substitute C sugar and isoglucose							
1150 Inulin production levies							
1160 Additional levy							
11 SUGAR AND ISOGLUCOSE LEVIES							
TOTAL 12 + 10 + 11							

(1) 'B' account kept pursuant to Article 6 (2) (b) of Regulation (EEC, Euratom) 1552/89 as amended, including entitlements established as a result of inspections or cases of fraud.

(2) Correction of establishments should be understood to mean corrections in '+' or in '−', including cancellations resulting from a revision of the initial establishment arising from previous quarters. They differ by nature from those entered in column 5.

(3) Cases involving amounts in excess of ECU 10 000 are referred to in the report required by Article 17 (3).

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:

5 Type of check that led to discovery:

- 5.1 method:
- 5.2 remarks:

(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).

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:

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.

ANNEX VI

ANNUAL REPORT

Regulation (EEC, Euratom) No 1552/89, Article 17 (3)

Member State: ..... 19..

1. **Inspections by member states**

Inspection operations	Number
Entries accepted (customs procedure or treatment concerned)	
Entries checked after customs clearance, customs procedure or treatment concerned (post clearance controls)	
Total number of staff in customs departments at national level (1)	
Total number of staff assigned to post clearance checks at national level	

(1) The total number of staff (expressed as persons per year) at all levels of the organization.

2. **Fraud and irregularities** (1)

Customs arrangement		Fraud and irregularites by type of customs arrangement				
		Number of detected cases (2) (1)	Amount involved (3) (2)	Amount established (3)	Amount already recovered (4)	Recovery rate (4) (%) (5) (5) = (4) / (3) × 100
1	**Release for free circulation**					
Breakdown of types of fraud under release for free circulation (5) (6)						
(a)	Non-declaration					
(b)	Wrong description of the goods or error in CCT classification					
(c)	Origin					
(d)	Value					
(e)	Weight/Quantity					
(f)	Other					
2	**Transit**					
3	**Customs warehouse**					
4	**Inward processing**					
5	**Outward processing**					
6	**Temporary admission**					
7	**Other customs arrangements or treatment** (7)					
8	**Total**					

(1) All cases, regardless of threshold values, expressed in national currency, including cases not included in the 'B' account.

(2) Number of cases of fraud detected during the year.

(3) 'Amount involved' means the amount (in national currency) after any correction that may have been made.

(4) The recovery rate concerns only the amounts recovered during the year in question and is not the definitive rate.

(5) If the fraud or irregularity involves a combination of two or more types of anomaly please record the case under the heading which appears first in the table (e.g. if there are irregularities involving both value and origin the case should be entered under 'origin' and not 'value').

(6) The total of the subheadings (a) to (f) should correspond to the total under heading 1.

(7) Processing under customs control, export, free zone/bonded warehouse, re-export.

3. **Questions of principle**

List of the most important points relating to establishment, entry in the accounts and making-available encountered in the application of Regulation (EEC, Euratom) No 1552/89, including those raised in matters in dispute

. . . . . .

. . . . . .

. . . . . .

. . . . . .

. . . . . .

. . . . . .

. . . . . .

. . . . . .

. . . . . .

. . . . . .

(Where necessary, continue references to this item in an Annex to the report)

4. **Notification of cases of written-off traditional own resources**
(Article 17 (2) of Regulation (EEC, Euratom) No 1552/89)

4.1. *Total number of cases in this report* (1):

. . . . . .

Information under items 4.2 to 4.11 is to be given for each case of own resources written off where the amount of duty exceeds ECU 10 000

4.2. *Reference number of this form* (2): . . . . . / . . . . . / . . . . . .

(1) Please use a separate form for each case. If there are no cases write 'None'.
(2) Please use this format: Member State/Year/Number (e.g. UK/1997/1).

4.3. *Information on the recovery procedure* (1):

Stage	Date	Comments
Debt incurred		
Notification of debtor		
Entry in the 'B' account		
Payment reminder, if sent		
Existence of jointly liable debtors (yes/no)		
Action with suspension of the period of limitation		
First action		
Lodged		
Decision		
Appeal		
Lodged		
Decision		
Payment facilities (instalments)		
Requested		
Decision		
First partial payment		
Last partial payment		
Total amount paid by debtor		
ENFORCEMENT		
Enforcement order		
Issued		
Served on debtor		
Attachment		
(a) Debtor's assets:		
Credit position with administration		
Liquid assets		
Movable property		
Court order		
Attachment		
Enforcement		
Immovable property		
Court order		
Entry in mortgage register		
Attachment		
Enforcement		

(1) The recovery procedure can vary from Member State to Member State. The table should be completed by reference to national recovery procedure.

Stage	Date	Comments
(b) Assets of jointly liable debtors		
Credit position with administration		
Liquid assets		
Movable property		
Court order		
Attachment		
Enforcement		
Immovable property		
Court order		
Entry in mortgage register		
Attachment		
Enforcement		
Mutual assistance		
Request		
Reply		
Write-off		

4.4. *Security*

4.4.1. *Was the established amount covered by a security?*
(Mark × in the appropriate box)

Yes ☐ No ☐

4.4.2. *Type of security or security waiver*
(Mark × in the appropriate box)

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

Amount of security: .....

4.5. *Payment facilities (instalments) granted, if any:*

.....

.....

.....

.....

4.6. *Reasons why the amount in question was deemed definitively irrecoverable:*

.....

.....

.....

.....

.....

.....

4.7. *Amount established in national currency by own resource type:*

(a) Customs duties .....

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

(c) Anti-dumping duties .....

(d) Agricultural levies .....

(e) Sugar/isoglucose levies .....

(f) Export customs duties .....

4.8. *Community legislation under which the customs debt was incurred:*
(Article of the Community customs code or specific regulations)

.....

.....

.....

4.9. *If a case where an amount is being written off has already been reported to the Commission pursuant to Article 6 (4) of Regulation (EEC, Euratom) No 1552/89 (fraud and irregularities sheets), please quote the number of the notifications*

Fraud sheet No: .....

There is no need to answer sections 4.10 and 4.11, if the information has already been provided pursuant to Article 6 (4) of Regulation (EEC, Euratom) No 1552/89.

4.10. *Establishment details: customs arrangements applied or status of the goods:*
(Mark × in the appropriate box)

Temporary store	☐	Outward processing	☐
Free circulation	☐	Processing under customs control	☐
Transit	☐	Temporary admission	☐
Customs warehouse	☐	Export	☐
Inward processing	☐	Others (1)	☐

(1) Please specify.

4.11. *Other information:*

(Any relevant information which makes it easier to examine the case, such as, where appropriate, Community decisions relating to non-repayment, non-remission or recovery — Article 239 of the Community customs code)

.....

.....

.....

.....

.....

.....

4.12. *Contact person:*

Name: ..... Address: .....

.....

Telephone: ..... Fax: .....

Date: .....