COMMISSION

COMMISSION DECISION

of 13 March 2002

amending Decision 97/245/EC, Euratom laying down the arrangements for the transmission by Member States to the Commission of certain information under the Communities' own resources system

(notified under document number C(2002) 416)

(2002/235/EC)

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 Communities' own resources [1], and in particular Article 8(2) thereof,

Having regard to Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 on the system of the Communities' own resources [2], implementing Decision 94/728/EC, Euratom in particular Article 8(2) thereof,

Whereas:

(1) In Regulation (EC, Euratom) No 1355/96 [3], 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.

(2) On that basis, the Commission adopted Decision 97/245/EC, Euratom on 20 March 1997 laying down the arrangements for the transmission of information to the Commission by the Member States under the own resources system [4].

(3) For reasons of cost-effectiveness, the use of the available sources of information should be rationalised by concentrating in particular on information relating to cases of fraud and irregularities that are representative in terms of impact.

(4) Steps should be taken to capitalise on the experience acquired in the transmission of requests for write-offs and to improve the presentation of the form used to that end.

(5) The measures provided for in this Decision are consistent with the opinion of the Advisory Committee on own resources provided for in Article 20 of Regulation (EC, Euratom) No 1150/2000,

HAS ADOPTED THIS DECISION:

Article 1

Annex VI of Decision 97/245/EC, Euratom is hereby replaced by the new Annex 6 attached to this Decision.

Article 2

This Decision is addressed to the Member States.

Done at Brussels, 13 March 2002.

For the Commission

Michaele SCHREYER

Member of the Commission

[1] OJ L 293, 12.11.1994, p. 9.
[2] OJ L 130, 31.5.2000, p. 1.
[3] OJ L 175, 13.7.1996, p. 3.
[4] OJ L 97, 12.4.1997, p. 12.

ANNEX

'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

.....

.....

.....

.....

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

[1] Repealed and replaced Council Regulation (EEC, Euratom) No 1552/89.

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.

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**

……

……

……

[1] Mark X in the appropriate box.

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: .....

.....

.....

.....

.....

10. **Other information** [2]

.....

.....

.....

.....

.....

[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.'