COMMISSION IMPLEMENTING DECISION (EU, Euratom) 2018/195

of 8 February 2018

establishing forms for reporting on fraud and irregularities affecting entitlements to traditional own resources and on inspections relating to traditional own resources pursuant to Council Regulation (EU, Euratom) No 608/2014

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to the Treaty establishing the European Atomic Energy Community,

Having regard to Council Regulation (EU, Euratom) No 608/2014 of 26 May 2014 laying down implementing measures for the system of the own resources of the European Union ([1]), and in particular Articles 5(2) and 6(2) thereof,

After consulting the Advisory Committee on Own Resources

Whereas:

(1) Commission Implementing Decision (EU, Euratom) 2016/2365 ([2]) lays down the arrangements for the transmission of information to the Commission by the Member States under the system of own resources.

(2) Cases of fraud and irregularities should be reported in a structured manner and contain risk-related information. The same fraud and irregularity form is already being used to update previously reported cases. Therefore Annex II to Implementing Decision (EU, Euratom) 2016/2365 has become obsolete.

(3) It is necessary to provide for transitional period to give Member States time to adapt to the changes introduced in the forms for reporting under Article 5(1) of Regulation (EU, Euratom) No 608/2014.

(4) For reasons of clarity and legal certainty Implementing Decision (EU, Euratom) 2016/2365 should be repealed,

HAS ADOPTED THIS DECISION:

Article 1

1. Member States shall use the form set out in Annex I to this Decision to draw up the descriptions of cases of fraud and irregularities detected involving entitlements of over EUR 10 000 referred to in the first subparagraph of Article 5(1) of Regulation (EU, Euratom) No 608/2014. That form shall also be used to draw-up 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, referred to in the second subparagraph of Article 5(1) of Regulation (EU, Euratom) No 608/2014.

2. Member States shall transmit the information referred to in paragraph 1 electronically using the information technology application 'OWNRES'.

Article 2

Member States shall use the form set out in Annex II to this Decision to draw up the report on inspections relating to traditional own resources referred to in Article 6(1) of Regulation (EU, Euratom) No 608/2014.

The report for the financial year 2017 shall be drawn up using the form referred to in the first subparagraph.

Article 3

Member States shall use the form referred to in Article 1 as from 1 April 2018.

([1]) OJ L 168, 7.6.2014, p. 29.

([2]) Commission Implementing Decision (EU, Euratom) 2016/2365 of 19 December 2016 establishing forms for reporting on fraud and irregularities affecting entitlements to traditional own resources and on inspections relating to traditional own resources pursuant to Council Regulation (EU, Euratom) No 608/2014 (OJ L 350, 22.12.2016, p. 24).

Article 4

Implementing Decision (EU, Euratom) 2016/2365 is repealed as from 1 April 2018.

Article 5

This Decision shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

Done at Brussels, 8 February 2018.

For the Commission
The President
Jean-Claude JUNCKER

ANNEX I

Form for reporting fraud and irregularities under Article 5(1) of Regulation (EU, Euratom) No 608/2014

1. CASE ID

1.1. **Member State**

1.2. **Serial number (format CC/YYYY/NNNNNN/V)**

1.3. **Year and quarter of discovery or establishment (format: yyyy/q)**

1.4. **Department or agency which made the establishment or detected the case**

1.5. **Date of transmission (format: dd/mm/yyyy)**

1.6. **Status**

2. CASE DESCRIPTION

2.1. **TARIC code (10 digits)**

2.1.1. Presumed

2.1.2. Declared

2.1.3. Established

2.2. **Dispatching country**

2.2.1. Presumed

2.2.2. Declared

2.2.3. Established

2.3. **Country of origin**

2.3.1. Presumed

2.3.2. Declared

2.3.3. Established

2.4. **Quantity**

2.4.1. Presumed

2.4.2. Declared

2.4.3. Established

2.5. **Customs value**

2.5.1. Presumed

2.5.2. Declared

2.5.3. Established

2.6. **Customs procedure**

2.7. **Type of check that led to discovery**

3. RECOVERY STAGE

3.1. **Administrative stage code**

3.2. **Financial stage code**

3.3. **Non-recovery due to criminal investigation**

4. ADDITIONAL INFORMATION

4.1. **Date of establishment (format: dd/mm/yyyy)**

4.2. **Reference of the establishment**

4.3. **Date in the B accounts (format: dd/mm/yyyy)**

4.4. **Reference of the B account**

4.5. **Date of last appeal decision (format: dd/mm/yyyy)**

4.6. **Amounts of traditional own resources**

4.6.1. Estimated amount

4.6.2. Established amount

4.6.3. Amount of the correction

4.6.4. Amount written-off

4.6.5. Recovered amount

4.6.6. Amount to be recovered

4.7. **Information on fraud or irregularity:**

4.7.1. Designation

4.7.2. Type of fraud or irregularity

4.7.3. Concise description of fraud mechanism

4.8. **Case already notified under mutual assistance agreements (Council Regulation (EC) No 515/97** [1]**)**

4.8.1. MA-reference (format: yyyy/nnnn)

4.8.2. OLAF case reference (format: LL/yyyy/nnnn) [2]

4.8.3. JCO (Joint Customs Operation) reference

4.9. **CPCA reference (Common Priority Control Area)**

4.10. **RIF reference (Risk Information Form)**

4.11. **WOMIS (write-off management information system) Reference (if applicable) (format: cc/yyyy/nnnn**

4.12. **Measures taken or planned to prevent recurrence**

4.13. **Member States involved**

4.14. **Other information**

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(1) Council Regulation (EC) No 515/97 of 13 March 1997 on mutual assistance between the administrative authorities of the Member States and cooperation between the latter and the Commission to ensure the correct application of the law on customs and agricultural matters (OJ L 82, 22.3.1997, p. 1).

(2) Where the case is linked to a financial recommendation made by OLAF this shall be also indicated.

ANNEX II

ANNUAL REPORT REFERRED TO IN ARTICLE 6(1) OF REGULATION (EU, Euratom) No 608/2014

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Member State: .....

1. **Inspection by Member States**

Inspection activities	Data
1. Customs declarations accepted (customs arrangements or customs use concerned) 1.1. Total number of import declarations (declaration level) under standard procedures 1.2. Total number of import declarations (item level) under standard procedures 1.3. Total number of import declarations (item level) under simplified procedures	
2. Post-release inspections: 2.1. Total number of customs declarations (item level) controlled after release of the goods (customs declaration revision) 2.2. Total number of other post-release controls 2.3. Total number of post-release audits	
3. Staff in customs departments 3.1. Total number of staff in customs departments ([1]) 3.2. Total number of staff on other post-release controls 3.3. Total number of staff on post-release audits	

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

2. **Questions of principle**

List of the most important points relating to the establishment, entry in the accounts and making available of the entitlements which have been encountered in the application of Regulation (EU, Euratom) No 608/2014 and Council Regulation (EU, Euratom) No 609/2014 ([1]), as well as of Council Regulation (EC, Euratom) No 1150/2000 ([2]), including those raised in matters in dispute.

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

([1]) Council Regulation (EU, Euratom) No 609/2014 of 26 May 2014 on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements (OJ L 168, 7.6.2014, p. 39).

([2]) Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 implementing Decision 2007/436/EC, Euratom on the system of the European Communities Own Resources (OJ L 130, 31.5.2000, p. 1)