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REPORT

drawn up on behalf of the Committee on External Economic Relations

on the proposal from the Commission of the European Communities to the Council (COM(84) 739 final - Doc. 2-1543/84) for a regulation on the entry in the accounts and terms of payment of the amounts of the import duties or export duties resulting from a customs debt

Rapporteur: Dame Shelagh ROBERTS

PE 97.252/fin.
Or.Fr.



By letter of 24 January 1985, the President of the Council of the European Communities requested the European Parliament to deliver an opinion, pursuant to Rules 43 and 235 of the Treaty establishing the EEC, on the proposal from the Commission of the European Communities to the Council for a regulation on the entry in the accounts and terms of payment of the amounts of the import duties or export duties resulting from a customs debt.

On 11 February 1985, the President of the European Parliament referred this proposal to the Committee on External Economic Relations as the committee responsible and to the Committee on Agriculture, Fisheries and Food, the Committee on Budgets and the Committee on Legal Affairs and Citizens' Rights for an opinion.

At its meeting of 26 March 1985, the Committee on External Economic Relations appointed Dame Shelagh Roberts rapporteur.

The committee considered the Commission's proposal and the draft report at its meeting of 26 April 1985.

At the same meeting, the committee unanimously decided to recommend to Parliament that it approve the Commission's proposal.

The committee then unanimously adopted the motion for a resolution as a whole.

The following took part in the vote: Dame Shelagh ROBERTS, chairman and rapporteur; Mr HINDLEY, vice-chairman; Mr BONACCINI (deputizing for Mrs CASTELLINA), Mr COHEN (deputizing for Mr MOTCHANE), Mr GALLUZZI, Mr HITZIGRATH, Mr KILBY, Mr MOORHOUSE, Mrs van ROOY, Mr SEELER, Mr TOUSSAINT, Mr de WINTER and Mr ZARGES.

The opinion of the Committee on Budgets is attached.

PE 97.252/fin.

The Committee on Agriculture, Fisheries and Food and the Committee on Legal Affairs and Citizens' Rights decided not to deliver opinions.

This report was tabled on 2 May 1985.

The deadline for tabling amendments to this report will be indicated in the draft agenda for the part-session at which it will be debated.

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The Committee on External Economic Relations hereby submits to the European Parliament the following motion for a resolution together with explanatory statement:

A

MOTION FOR A RESOLUTION

closing the procedure for consultation of the European Parliament on the proposal from the Commission of the European Communities to the Council for a regulation on the entry in the accounts and terms of payment of the amounts of the import duties or export duties resulting from a customs debt

The European Parliament,

- having regard to the proposal from the Commission to the Council¹,
 - having been consulted by the Council pursuant to Articles 43 and 235 of the EEC Treaty (Doc. 2-1543/84),
 - having regard to the report of the Committee on External Economic Relations and the opinion of the Committee on Budgets (Doc. A2-29/85),
 - having regard to the result of the vote on the Commission's proposal,
- A. whereas it is necessary to supplement the provisions of Community law currently in force,
- B. bearing in mind that this matter has been partly resolved by Council Directive 78/453/EEC of 22 May 1978,
- C. noting that this regulation will in due course involve a technical adjustment to Article 4(1)(b) of Regulation No. 2892/77 and the other provisions relating thereto in order to maintain the connection provided for between the establishment of the Communities' own resources and the new rules governing the entry of a customs debt in the accounts.
1. Approves the Commission's proposal;
 2. Instructs its President to forward to the Council and Commission, as Parliament's opinion, the Commission's proposal as voted by Parliament and the corresponding resolution.

¹OJ No. C 41, 13.2.1985, p.5

EXPLANATORY STATEMENT

1. The object of this proposal for a regulation is to put an end to the various causes of distortion of treatment regarding customs debt, the release of goods for free circulation, the exportation of goods, temporary importation, the repayment of import or export duties and the post-clearance recovery of such duties.
2. The proposal is designed to ensure greater transparency in the system of own resources and, hence, its smoother operation, in particular by laying down the precise conditions under which, in all cases in which a customs debt is incurred, the corresponding amounts of duty must be entered in the accounts.
3. In order to lessen as much as possible the disparities of treatment to which the present situation gives rise, it is necessary to determine, among other things:
 - the time at which payment must be made of amounts of duty in respect of which no deferment of payment has been granted;
 - the types of payment facility which may be granted and the circumstances in which credit interest is due;
 - the consequences, for the person liable for payment of amounts of duty, of late payment or non-payment of such amounts;
 - the manner in which the position in which the customs authorities find themselves as a result of having to repay amounts of duty levied unduly can be regulated at Community level.

4. It was considered advisable to limit payment of interest to those cases in which the amounts of duty paid after the expiry of certain time limits are amounts which have been entered in the accounts and have therefore been notified to the person liable for payment.

Only the following amounts of duty are therefore involved:

- those in respect of which payment facilities - other than deferment of payment - have been granted by the customs authorities, in which case the interest payable is credit interest (Article 17), or
- those which the person liable for payment pays after the expiry of the time limits set, in which case the interest payable is interest on arrears (Article 18).

5. Since credit policy does not fall within the Community's ambit, it is not possible, as matters stand, to fix a single rate of interest applicable in all Member States, where the payment of interest is provided for in this proposal.

OPINION OF THE COMMITTEE ON BUDGETS

Letter from the Chairman of the Committee to Dame Shelagh ROBERTS, Chairman of the Committee on External Economic Relations

Strasbourg, 17 April 1985

Subject: Proposal for a Council Regulation (EEC) on the entry in the accounts and terms of payment of the amounts of the import duties or export duties resulting from a customs debt (COM(84) 739 final - Doc. 2-1543/85)

Opinion of the Committee on Budgets

Dear Dame Shelagh,

At its meeting of 28 March 1985, the Committee on Budgets considered the proposal for a regulation on the entry in the accounts and terms of payment of the amounts of the import duties or export duties resulting from a customs debt.

It felt that, especially in view of its effect on the terms under which own resources are made available, this proposal could not be dealt with in accordance with the procedure without report.

What is involved here is harmonization of the conditions in which, in all cases in which a customs debt on importation or exportation occurs, the corresponding amounts of duty must be entered in the accounts in the Member States. Entry in the accounts of import duties, whether customs duties or agricultural levies, will be deemed to be a record of the Community's claims. The Commission's proposal thus leads to harmonization of Member States' systems of establishing own resources and meets the request made by the European Parliament when considering the revised version of Regulation 2891/77 implementing the decision of 21 April 1970 on the replacement of financial contributions from Member States by the Communities' own resources.

The Committee on Budgets has endorsed the Commission's proposal.

It requests that you examine whether the provisions proposed by the Commission comply with the principle that own resources belong to the Community from the time when the chargeable event occurs and are of such a nature as to prevent any delay in making those resources available to the Community. A check should also be made as to whether the obligation to enter duties in the accounts will now be extended to all import and export duties.

Yours sincerely,

(sgd) Jean-Pierre COT

Present: Mr COT, chairman; Sir James SCOTT-HOPKINS, 2nd vice-chairman; Mr AIGNER (deputizing for Mr SCHON), Mr ARNDT, Mr BARDONG, Mrs BOSERUP, Sir Fred CATHERWOOD, Mr CORNELISSEN, Mr EYRAUD (deputizing for Mr RIGO), Mr FICH, Mrs HOFF, Mr LANGES, Mr NORMANTON, Mr PASTY, Mr POETSCHKI (deputizing for Mr DEPREZ) and Mr VAN DER WAAL (deputizing for Mr CICCIOMESSERE).

