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**O P I N I O N**

(in the form of a letter)  
of the Committee on Agriculture, Fisheries and Rural  
Development

for the Committee on Budgetary Control

on the proposal from the Commission to the Council for a  
directive amending Directive 76/308/EEC on mutual assistance  
for the recovery of claims resulting from operations forming  
part of the system of financing the European Agricultural  
Guidance and Guarantee Fund, and of agricultural levies and  
customs duties and in respect of value added tax  
(COM(90) 0525 final - C3-0424/90 - SYN 313)

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\* = Consultation procedure requiring a single reading

\*\*II = Cooperation procedure (second reading) which requires the votes of a majority of the current Members of Parliament for rejection or amendment

\*\*I = Cooperation procedure (first reading)

\*\*\* = Parliamentary assent which requires the votes of a majority of the current Members of Parliament

OPINION

of the Committee on Agriculture, Fisheries and Rural Development

Letter from the chairman of the committee to Mr Peter PRICE, chairman of the Committee on Budgetary Control

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Brussels, 26 April 1991

Subject: Proposal for a Council directive amending Directive 76/308/EEC on mutual assistance for the recovery of claims resulting from operations forming part of the system of financing the European Agricultural Guidance and Guarantee Fund, and of agricultural levies and customs duties and in respect of value added tax (COM(90) 0525 final)

Dear Mr Price,

At its meeting of 25 and 26 April 1991<sup>1</sup>, the Committee on Agriculture, Fisheries and Rural Development considered the above subject and adopted the following conclusions:

Directive 76/308/EEC, which the Commission proposes to amend via the above directive, is both an instrument for increasing administrative efficiency in the recovery of claims and combating fraud and also a means of improving the exchange of information within Community territory and promoting cooperation between the national authorities.

The Committee on Agriculture, Fisheries and Rural Development can only welcome the existence and the efficient operation of such an instrument. The proposed extension to include excise duties - particularly affecting goods resulting from the processing of agricultural products - is the logical continuation of the action taken with regard to other types of levy already covered under the existing Directive.

The Committee on Agriculture, Fisheries and Rural Development therefore has no reservations in respect of the above proposal.

Yours sincerely,

(sgd) COLINO SALAMANCA

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<sup>1</sup> The following members were present: Colino Salamanca, chairman; Borgo, vice-chairman; Ainaridi, Bocklet, Carvalho Cardoso, Dalsass, Dessylas, Funk, Görlach, Happart, Herman (for Ortiz Climent), Howell, Keppelhoff-Wiechert, Livanos, Partsch (for Graefe zu Baringdorf), F. Pisoni (for Mottola), N. Pisoni, Sonneveld, Stevenson and Verbeek.