

European Communities

EUROPEAN PARLIAMENT

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DOCUMENT 418/77

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 (Doc. 163/77) for a regulation laying down conditions for the post clearance collection of import duties or export duties which have been underpaid on goods entered for a customs procedure involving the obligation to pay such duties

Rapporteur: Mr J. van AERSEN

PE 51.034/fin.

By letter of 9 June 1977 the President of the Council of the European Communities requested the European Parliament pursuant to Articles 43 and 235 of the EEC Treaty, to deliver an opinion on the proposal from the Commission of the European Communities to the Council for a regulation laying down conditions for the post clearance collection of import duties or export duties which have been underpaid on goods entered for a customs procedure involving the obligation to pay such duties.

On 15 June 1977 the President of the European Parliament referred this proposal to the Committee on External Economic Relations as the committee responsible.

On 20 September 1977 the Committee on External Economic Relations appointed Mr van Aerssen rapporteur.

At its meeting of 22 November 1977 it considered this proposal and unanimously adopted the motion for a resolution.

Present: Mr Kaspereit, chairman; Mr Schmidt, vice-chairman; Mr van Aerssen, rapporteur; Mr Amadei, Lord Castle, Mr Dankert, Mr de Clercq, Mr Galluzzi, Mr de la Malène (deputizing for Mr Jensen), Mr Pintat, Lord St. Oswald and Mr Spicer.

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A

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

MOTION FOR A RESOLUTION

embodying the opinion of the European Parliament on the proposal from the Commission of the European Communities to the Council for a regulation laying down conditions for the post clearance collection of import duties or export duties which have been underpaid on goods entered for a customs procedure involving the obligation to pay such duties

The European Parliament,

- having regard to the proposal from the Commission of the European Communities to the Council¹,
- having been consulted by the Council pursuant to Articles 43 and 235 of the EEC Treaty (Doc. 163/77),
- having regard to the report of the Committee on External Economic Relations (Doc. 418/77),

Approves the Commission's proposal.

¹ OJ No. C 138, 11.6.1977, p.13

EXPLANATORY STATEMENT

1. The proposed regulation includes measures in a specific area of application of the agricultural policy and administration of the customs union which, in the opinion of the committee, could have been dealt with under the procedure without report pursuant to Rule 27A of the Rules of Procedure. The proposal, which comprises nine articles, is designed to establish the legal basis for the post clearance collection of import and export duties underpaid for particular reasons, for instance:

- errors of calculation or copying
- the use of inaccurate or incomplete information by the competent authorities in making their assessment.

2. In the interests of legal certainty, the time-limit for post clearance collection will be fixed at a period of three years following that in which liability was incurred. There are again two exceptions to this:

- the stipulated time-limit shall not apply when it is shown that inability to determine the exact amount of duty payable was the result of fraudulent action (article 3);
- there can be no post clearance collection in the case of mistakes made by the authorities themselves where the declarant acted in good faith (article 5).

The remaining articles essentially deal with the minimum limit of 5 units of account on amounts which may be collected post clearance and with the exclusion of surcharges for delayed payment.

3. This regulation eliminates inequalities as between the respective procedures of the Member States and allows better control of the Community's own resources. The Committee on External Economic Relations therefore approves the proposed measures.