

# European Communities

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## EUROPEAN PARLIAMENT

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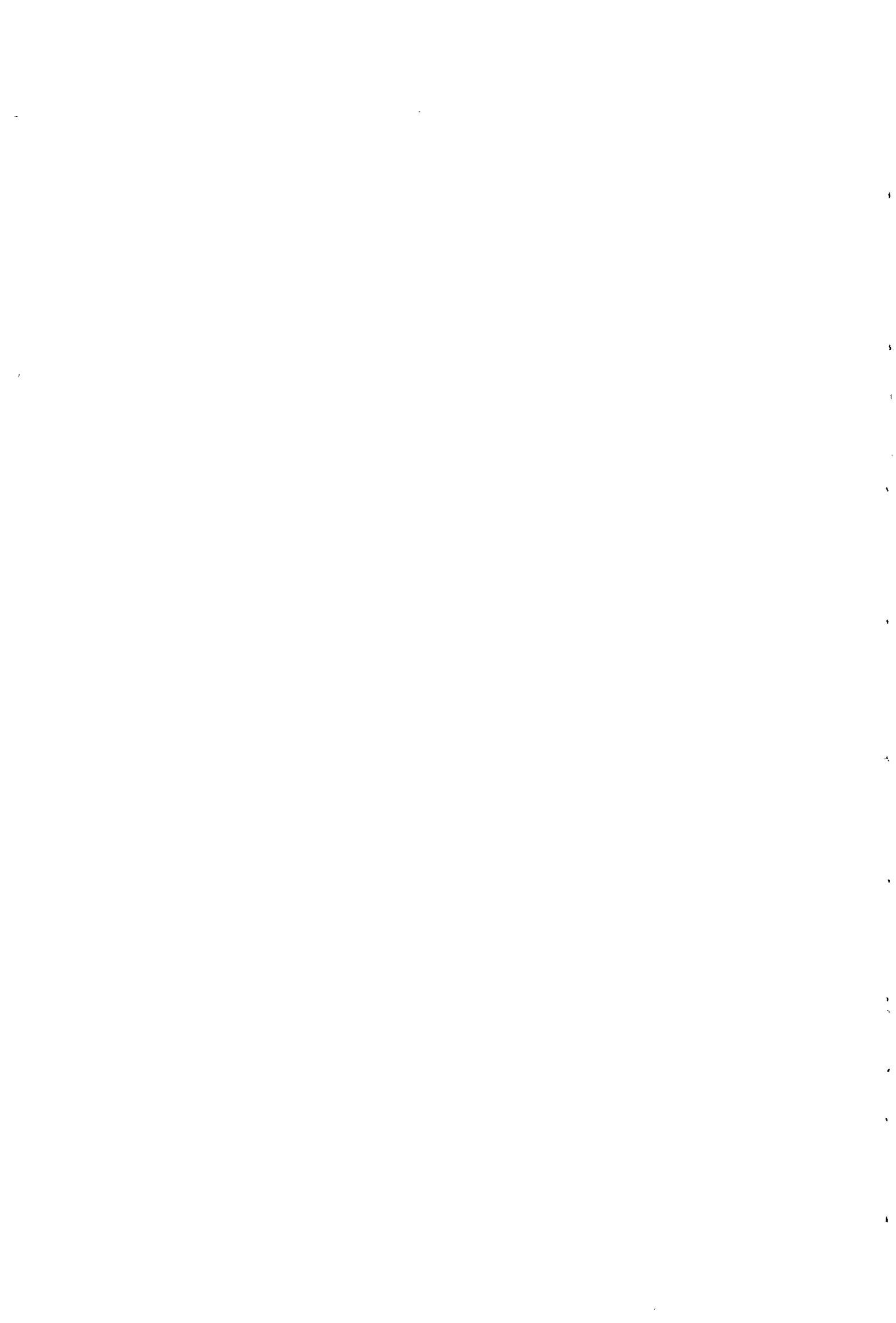
### INTERIM REPORT

drawn up on behalf of the Committee on Budgets

on the proposal from the Commission of the European Communities to the Council (Doc. 366/76) for a directive amending the Council Directive of 15 March 1976 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

Rapporteur: Mr M. COINTAT

PE 47.343/fin.



By letter of 21 October 1976 the President of the Council of the European Communities requested the European Parliament to deliver an opinion on the proposal from the Commission of the European Communities to the Council for a directive amending the Council Directive of 15 March 1976 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.

On 26 October 1976 the President of the European Parliament referred this proposal to the Committee on Budgets as the committee responsible and to the Committee on Agriculture for its opinion. The latter committee decided not to deliver an opinion.

On 23 November 1976 the Committee on Budgets appointed Mr Cointat rapporteur.

It considered this proposal at its meeting of 19 January 1977.

At the same meeting it decided that for the time being it would give only an interim opinion, and unanimously adopted the motion for a resolution with two abstentions.

Present: Mr Lange, chairman; Mr Cointat, rapporteur; Lord Bruce of Donington, Mr Clerfaÿt, Mr Früh, Mr Gerlach, Mr de Keersmaecker (deputizing for Mr Colombo), Mr Shaw and Mr Yeats.

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

MOTION FOR A RESOLUTION

embodying the interim opinion of the European Parliament on the proposal from the Commission of the European Communities to the Council for a directive amending the Council Directive of 15 March 1976 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

The European Parliament,

- having regard to the proposal from the Commission of the European Communities to the Council<sup>1</sup>,
  - having been consulted by the Council (Doc. 366/76),
  - having regard to the interim report of the Committee on Budgets (Doc. 527/76);
1. Once again stresses the urgent need to establish at Community level a system that will ensure the uniform and equitable application of Community regulations governing the collection of own resources and the recovery of claims resulting from operations connected with the EAGGF;
  2. Considers it essential to draw a distinction between measures designed to ensure the uniform application of Community regulations and those designed to eliminate discrepancies between national laws;
  3. Requests the Commission to submit a proposal for a separate directive for the recovery of claims relating to value added tax, excise duties and other consumption taxes, since the problems of harmonization differ and it is advisable not to delay the application of the Council Directive of 15 March 1976;
  4. Will give a final opinion on the matter in the light of the new proposal for a directive which it requests the Commission to draw up and submit to it.

<sup>1</sup> OJ No. C 249, 22.10.1976, p.3.

EXPLANATORY STATEMENT

1. The aim of the Commission's proposal is to extend the scope of the Council Directive of 15 March 1976, which relates to mutual assistance between the competent national authorities for the recovery of claims resulting from different Community measures and primarily from operations forming part of the system of financing the European Agricultural Guidance and Guarantee Funds (refunds, aid, etc.) and to the own resources provided for in the decision of 21 April 1970, to include national consumption taxes.
2. The Council Directive of 15 March 1976, adopted three years after Parliament delivered its opinion, was designed - as the Committee on Budgets in particular pointed out<sup>1</sup> - to ensure uniformity in the rules for the recovery of claims of a Community nature. As such, it constituted an important step towards the uniform and equitable application of Community regulations and the prevention of fraudulent or irregular practices, particularly in connection with the common agricultural policy.
3. The amendment proposed by the Commission relates to Member States' indirect taxation and affects the establishment or functioning of the common market only insofar as the rules for recovery of these consumption taxes cause distortions of competition in intra-Community trade.
4. These two sets of measures thus differ as to type, scope and objective. Only on technical and procedural grounds would there be any justification for including them in the same directive. The procedure suggested by the Commission is all the less justified as it has itself proposed the drawing up of separate instruments for mutual assistance in the field of direct taxation<sup>2</sup> and the harmonization of national regulations relating to customs debt.<sup>3</sup>

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<sup>1</sup> Report by Mr Durand, Doc. 337/72, 15 March 1973

<sup>2</sup> (J) NO. C 94, 27.4.1976, p 2 - Report drawn up on behalf of the Committee on Economic and Monetary Affairs by Mr Jean de Broglie (Doc. 372/76)

<sup>3</sup> COM(76) 127 - Report drawn up on behalf of the Committee on External Economic Relations by Mr Manfred Schmidt (Doc. 237/76)

5. Parliament has several times stressed the urgent need to establish at Community level a system that will ensure the uniform and equitable application of Community regulations governing the collection of own resources and the recovery of claims resulting from operations connected with the EAGGF<sup>1</sup>.

The Council adopted the directive proposed by the Commission only after three years and set 1 January 1978 as the deadline for implementation of the directive by the Member States.

There is a danger that, if the Commission upholds its proposal for an amendment, the implementation of the directive will be delayed even further.

6. The Committee on Budgets has no objections to the establishment of a system of mutual assistance between Member States with a view to eliminating distortions in the Common Market in regard to the collection of taxes and national taxation on consumption and proposes that a separate directive should be drawn up for value added tax, excise duties and other consumption taxes.
7. Pending the formulation of this directive, the Committee on Budgets has decided to give only an interim opinion. It will give its final opinion when the new proposal requested has been submitted to it by the Commission.

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<sup>1</sup> Working document by Mr Cointat on the first two reports of the Special Committee of Enquiry (PE 41.708).

