

# **Export refunds: monitoring carried out at the time of export of agricultural products receiving refunds or other amounts**

2007/0178(CNS) - 17/12/2007 - Final act

**PURPOSE:** to simplify the monitoring of export refunds, taking into account the need for a better allocation of checks in the territory of the Community.

**LEGISLATIVE ACT:** Council Regulation (EC) No 14/2008 of 17 December 2007 amending Regulation (EEC) No 386/90 on the monitoring carried out at the time of export of agricultural products receiving refunds or other amounts.

**CONTENT:** in the framework of control on export refunds, Regulation (EEC) No 386/90 requires Member States' authorities to execute physical checks on goods for a scrutiny rate of 5% per customs office, per calendar year and per product sector.

A first simplification was brought in by Council Regulation (EC) No 163/94: when a Member State applies risk analysis in accordance with the Regulation (now Regulation (EC) No 3122/94), the minimum rate may be set at 2% per sector and 5% covering all sectors.

The introduction of customs export procedures processed electronically with centralised control has reduced the relevance of the customs office of export as the basis for the application of checking rates.

As a result, the new Regulation introduces a second simplification, by which a Member State applying risk analysis according to the Community Regulation may opt for applying the 5% average rate covering all sectors for the complete Member State instead of setting the rate per customs office.

**ENTRY INTO FORCE:** 31/01/2008