EAGGF, agricultural levies, custom duties, VAT, excise duties: recovery of claims (amend. direct. 76/308/EEC)

1998/0206(CNS) - 19/01/1999

The Committee has called for the Commission's proposal on the recovery of financial claims resulting from operations funded by the EAGGF to be beefed up. The committee adopted a report by Otto BARDONG (EPP, D). The Commission proposal is designed to amend Directive 76/308/EEC, which lays down the framework for Member States to provide mutual assistance for recovering such claims (relating to EAGGF funds, customs and excise duties, VAT, etc.). The directive provides for recovery to be enforced against natural or legal persons located on the territory of a Member State other than the one where the claim has been established. This mechanism has proved ineffective with the arrival of the single market and needs to be improved. The committee's amendments seek to extend the period allowed between the date on which the claim is definitively established and the date for requesting assistance. The Commission proposes a period of three years but the Budgetary Control Committee wants it to be five years, to make the procedure more effective and help combat tax evasion and fraud. The rapporteur believes that the claims to be recovered should be treated identically to similar claims arising in the Member State in which the "requested authority" (the authority asked to recover the funds) is located. Where claims payable to the EU budget are in competition with national claims, the former should take precedence. Lastly, to combat organised crime more effectively and in cases where very large sums of money need to be recovered, the committee believes the applicant authority and the requested authority should be allowed to agree on specific reimbursement arrangements case-by-case. The Commission had proposed that the system whereby the applicant authority pays an amount to the requested authority for the sums recovered be dropped after 31st December 2004.