Securities and guarantees provided for by the Community Customs Code. Special report 8 /1999, Court of Auditors

2000/2132(COS) - 07/11/2000

The committee adopted the report by Salvador GARRIGA POLLEDO (EPP-ED, E) on the Court of Auditors' Special Report No. 8/99. The report began by stating that interest should be levied on traders who used unauthorised credit in their deferment accounts and called for Member States to ensure that this interest was recovered and that their computer systems took into account the duties owed to the Community budget by allowing adequate cover. An example of abuse of the common transit system was to be found in the export of cigarettes outside the Community. Many such operations were carried out under cover of the Community system and supplied the channels for fraudulent re-importing of cigarettes into the Community. The committee called for operators to be required to produce comprehensive records to identify the owners of the goods concerned, such as company articles of association, enrolment in the trade register and the identity of those responsible. The report said that the customs services in each Member State should carry out annual checks of each company's accounting records and exchange information with the other national customs authorities involved. To help the customs services in such checks, and alert them to potential risks from high-risk goods, the minimum contents of the transit document should also include consignment values. The committee also felt that guarantee waivers should only be granted to operators whose reliability and financial standing had been properly proved. The committee urged the Commission to take steps to recover outstanding amounts due, together with the relevant late payment interest, and to open infringement procedures against Member States which failed to cooperate. More harmonisation of national laws and justice systems was needed to improve procedures for tracking fraud against the budget.