System of the Communities' own resources: implementing Decision 94/728/EC, Euratom

1997/0352(CNS) - 11/06/2003 - Follow-up document

This document comprises of the fourth report from the Commission which describes and analyses the operation of the inspection system for traditional own resources for the period covering 2000, 2001 and 2002.

The report states that the results recorded from 2000 to 2002, and the prospects which emerge, confirm the need for the Commission's inspections of traditional own resources. This inspection activity ensures equality of treatment between the Member States as regards both application of the customs and accounting rules and protection of the European Union's financial interests; i.e. if the Member States fail to comply with these rules, they all face the same consequences. At the same time as taking the necessary measures for the further improvement of its traditional inspection visits, the Commission intends to expand its activities in the following three areas:

- Monitoring the acceding countries, so as to obtain a reasonable degree of assurance that these countries' customs and accounting systems will meet Community requirements by the time of accession;
- Internal financial liability of the Member States the principle under which the Member States must bear responsibility for their errors. The various infringement procedures brought before the Court of Justice should allow certain guidelines to be laid down;
- External financial liability suitable consideration must be given to provide the ability to remedy the negative financial effects resulting from poor management of preferential agreements.