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

1998/0206(CNS) - 25/06/1998 - Legislative proposal

PURPOSE : To improve the mutual assistance for the recovery of claims resulting from operations forming part of the system of financing the EAGGF, and of agricultural levies and customs duties and in respect of value added tax and certain excise duties. CONTENT : Mutual assistance in the area of recovery of claims is a complex problem which affects the Community, in the context of the operation of the single market and own resources, the Member States as users of the agreements and the debtors. An integrated strategy is therefore necessary to ensure that the agreements work properly. Three main elements need to be taken into account, according to the Commission : - a modification of the Directive 76 /308/EEC concerning mutual assistance in the area of recovery. - supporting administrative measures to be introduced, for VAT and excise duties, in the context of the FISCALIS Programme; - Community legislation harmonising national powers with respect to recovery. The Commission proposes modifying the current provisions on mutual recovery, as laid down in Directive 76/308/EEC, in the following way : - the scope of the mutual assistance set down by the Directive has to be extended to credits relating to certain income and capital taxes, in such a way as to protect the financial interests of the Member States and the neutrality of the single market; - any claim that is subject to recovery has to be treated as a credit of the Member State in which the requested authority is situated; - with a view to encouraging Member States to make use of mutual assistance in the area of recovery, there is a need for clarification, on a case by case basis, of the inherent mutual financial benefits.