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

1998/0206(CNS) - 07/05/1999 - Modified legislative proposal

The Commission's amended proposal takes up the European Parliament's amendments that seek to assert the importance of the Community arrangements for the recovery of claims and boost their effectiveness: - assertion in the recitals that the Member States must cooperate fully in the fight against tax evasion and avoidance so as to safeguard better the competitiveness and fiscal neutrality of the internal market; - clarification of Article 8 of Directive 76/308/EEC with regard to the appeals procedure to be followed when the debtor contests the amount of the claim or the nature of the instrument permitting its enforcement; - assertion in the recitals and in Article 10 of Directive 76/308/EEC that the claims be recovered must be treated in an identical manner to similar claims arising in the Member State in which the requested authority is situated; - replacement in Article 18 of Directive 76/308/EEC of the payment of compensation (calculated as a percentage of the claim to be recovered) with the reimbursement of costs actually incurred. Specific compensation arrangements will furthermore be reserved for cases where recovery poses a specific problem, concerns a very large amount or relates to the fight against organised crime.