

EC own resources, controls: powers and obligations of the Commission agents (regul. 1552/89/EEC/EURATOM)

1997/0016(CNS) - 10/05/1999 - Final act

PURPOSE: to replace regulation 165/74/EEC, Euratom, ECSC determining the powers and obligations of agents authorised by the Commission to carry out controls and inspections of the Communities' own resources, to take account of legislative and administrative developments. **COMMUNITY MEASURE:** Council regulation 1026/1999/EC, Euratom determining the powers and obligations of agents authorised by the Commission to carry out controls and inspections of the Communities' own resources. **CONTENT:** Council regulation 165/74/EEC, Euratom, ECSC determining the powers and obligations of agents carrying out inspections of the Communities own resources originally excluded those accruing from VAT. Article 11(2) of regulation 1553/89/EEC, Euratom subsequently extended the application of regulation 165/74/EEC, Euratom, ECSC to controls on the own resources accruing from VAT. Furthermore, regulation 1552/89/EEC, Euratom lays down that the Commission, together with the Member State concerned, carry out inspections relating to the own resource based on GNP. This new regulation repeals regulation 165/74/EEC, Euratom, ECSC and Article 11(2) of regulation 1553/89/EEC and lays down provisions covering the powers and obligations of authorised agents applicable to all own resources, taking account of the specific nature of the own resource accruing from VAT and that based on GNP. The regulation gives particular attention to the rules to be observed by all Community officials and servants and also national experts on secondment, as regards professional confidentiality and the protection of personal data. The regulation further establishes that detached national experts must act under the responsibility of the Commission under the same conditions as its own agents. The Member States concerned may raise a duly substantiated objection to the presence, at an inspection or control, of a detached national expert. The Member State concerned will be informed of the results of these on the spot inspections within three months. The Member State will then have a further three months, following receipt of this communication, to submit its own observations. However, for duly substantiated reasons, the Commission may request the Member State to respond within one month. This may be declined by the Member State by means of a communications setting out the reasons for so doing. Following this procedure, the results and observations (together with a summary report in the case of controls on own resources accruing from VAT) will be presented to the other Member States within the Advisory Committee on own resources. The results of inspections of GNP-based own resources will be presented to the other Member States within the GNP Committee provided for by Council directive 89/130/EEC, Euratom on the harmonisation of the compilation of gross national product at market prices. **ENTRY INTO FORCE:** 21/05/1999.