Basic information

2000/2132(COS) COS - Procedure on a strategy paper (historic)	Procedure completed
Securities and guarantees provided for by the Community Customs Code. Special report 8/1999, Court of Auditors **Subject** 2.10.01 Customs union, tax and duty-free, Community transit 8.40.05 Court of Auditors	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	GARRIGA POLLEDO Salvador (PPE-DE)	19/04/2000

Committee for opinion	Rapporteur for opinion	Appointed
ECON Economic and Monetary Affairs	The committee decided not to give an opinion.	
JURI Legal Affairs and Internal Market	The committee decided not to give an opinion.	

Council of the European Union

Key events

Date	Event	Reference	Summary
17/12/1999	Non-legislative basic document published	RCC0008/1999	Summary
13/06/2000	Committee referral announced in Parliament		
07/11/2000	Vote in committee		Summary
07/11/2000	Committee report tabled for plenary	A5-0331/2000	
16/01/2001	Decision by Parliament	T5-0007/2001	Summary
16/01/2001	Debate in Parliament		
16/01/2001	End of procedure in Parliament		
18/09/2001	Final act published in Official Journal		

Technical information	
Procedure reference	2000/2132(COS)
Procedure type	COS - Procedure on a strategy paper (historic)
Procedure subtype	Commission strategy paper
Legal basis	Rules of Procedure EP 148
Stage reached in procedure	Procedure completed
Committee dossier	CONT/5/12554

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee report tabled for plenary, single reading		A5-0331/2000 OJ C 228 13.08.2001, p. 0004	07/11/2000	
Text adopted by Parliament, single reading		T5-0007/2001 OJ C 262 18.09.2001, p. 0023-0056	16/01/2001	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Non-legislative basic document	RCC0008/1999 OJ C 070 10.03.2000, p. 0001	17/12/1999	Summary

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

2000/2132(COS) - 16/01/2001 - Text adopted by Parliament, single reading

The European Parliament approved the report by Mr Salvador GARRIGA POLLEDO (EPP/ED, E) on a Court of Auditors investigation into the operation of the EU customs duties system which deals particularly with the illegal importation of cigarettes into the EU. The Parliament notes that centralisation and administrative clearance will be introduced for the multiple guarantee certificate system in connection with the NCTS. The Parliament stresses the need for the National Committee for Transport Safety (NCTS) to come into operation soon in all the Member States and countries associated with the common transit system and points out that the protection of Community finances will depend to a large extent on the development of all the functionalities of the NCTS. With regard to the duties owed to the Community, the Parliament notes that the Court of Auditors has uncovered a number of cases where the duties owed to the Community budget have not been paid. Therefore, the Parliament calls on the Commission to ensure these duties, in the cases reported by the Court of Auditors, are received together with the relevant late payment interest. Moreover, in order to resolve quickly the problems pointed out by the Court of Auditors in the use of the TIR carnets, appropriate steps should be taken promptly to ensure that the sums owed to the Community budget are settled. The House also considers that the protection of the Community's financial interests should be done on the basis of a single body of law and not, as is presently the case, on the basis of vague, disjointed and contradictory legislation, which deals with the protection of the Community's financial interests on a piecemeal basis.

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

2000/2132(COS) - 17/12/1999 - Non-legislative basic document

PURPOSE : presentation of Special report n° 8/99 of the European Court of Auditors on securities and guarantees provided for in the Community customs code. CONTENT: The Community budget is partly financed (14 000 million ECU in 1998) by the "traditional own resources" (customs duties and agricultural levies). These resources are collected by the customs authorities of the Member States. A system of securities and guarantees has

been incorporated into the Community's customs regulations in order to protect the Community's financial interests. Where the relevant procedures for securities and guarantees are not respected and this leads to the customs revenues due to the Community not being collected, the Member States must pay supplementary GNP contributions. The global sum of revenue remains the same, but it is distributed differently at the level of the taxpayers in the Member States. The current report raises questions about the responsibilities of the Member States, where the Community regulations on securities and guarantees are incorrectly applied to the detriment of the Community's financial interests. The Court examined the management of the securities and guarantees by the Member States, as well as the recoveries that customs authorities have at their disposal if the securities and guarantees prove to be insufficient or inadequate. The audit was carried out in eight Member States (Belgium, Germany, Spain, France, Italy, the Netherlands, Austria and the United Kingdom) which, together, collect some 84% of the total amount of traditional own resources. In some Member States, the customs authorities are not in a position to follow the carrying-over of payments by operators who can thus have the benefit of excessive, unguaranteed credit. In certain instances, the Community has also accepted the effect of delays in the collection of these customs revenues. The transit procedure (Community transit, common transit and TIR), which has long been considered as one of the high risk Community customs fields, still suffers from clear deficiencies, despite the real improvements made. The appeal provisions allow customs to grant dispensation from the requirement to lodge a guarantee in cases which present the greatest risk. These requirements also run contrary to the normal appeal provisions contained in the judicial systems of certain Member States. The Member States hardly comply with a provision in the regulation dealing with the method of accounting for own resources, which states that debts that are not recovered, but are guaranteed and unchallenged, should be made available to the Community. Some customs debts covered by the guarantees in the TIR procedure have been suspended for several years due to problems concerning the procedure's insurance system. In conclusion, the report underlines the need for the Commission and the Member States to reach an agreement on the drawing up and implementation of harmonised regulations. It calls on the Commission to take the initiative, where appropriate, to propose essential improvements.