Basic information

2004/0187(CNS) CNS - Consultation procedure Decision	Procedure completed
EC/Switzerland agreement: administrative and judicial cooperation agreement with a view to counter financial fraud **Subject** 7.30 Police, judicial and customs cooperation in general 7.30.30.06 Action to combat economic fraud and corruption **Geographical area** Switzerland	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	BÖSCH Herbert (PSE)	22/09/2004

Committee for opinion	Rapporteur for opinion	Appointed
LIBE Civil Liberties, Justice and Home Affairs	KIRKHOPE Timothy (PPE-DE)	24/11/2004

Council of the European Union

Council configuration	Meetings	Date
Agriculture and Fisheries	2917	2008-12-18

European Commission

Commission DG	Commissioner
European Anti-Fraud Office (OLAF)	KALLAS Siim

Key events

Date	Event	Reference	Summary
16/08/2004	Legislative proposal published	COM(2004)0559	Summary
16/11/2004	Committee referral announced in Parliament		
19/01/2005	Vote in committee		Summary
28/01/2005	Committee report tabled for plenary, 1st reading/single reading	A6-0013/2005	

22/02/2005	Decision by Parliament	T6-0027/2005	Summary
22/02/2005	Results of vote in Parliament		
18/12/2008	Act adopted by Council after consultation of Parliament		
18/12/2008	End of procedure in Parliament		
17/02/2009	Final act published in Official Journal		

Technical information

Procedure reference	2004/0187(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	International agreement
Legislative instrument	Decision
Legal basis	EC Treaty (after Amsterdam) EC 280 EC Treaty (after Amsterdam) EC 300-p3 EC Treaty (after Amsterdam) EC 300-p2
Stage reached in procedure	Procedure completed
Committee dossier	CONT/6/23330

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee opinion	LIBE	PE350.209	18/01/2005	
Committee report tabled for plenary, 1st reading/single reading		A6-0013/2005	28/01/2005	
Text adopted by Parliament, 1st reading/single reading		T6-0027/2005 OJ C 304 01.12.2005, p. 0018-0106 E	22/02/2005	Summary

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(2004)0559	16/08/2004	Summary

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Final act

Decision 2009/0127
OJ L 046 17.02.2009, p. 0006 Summary

EC/Switzerland agreement: administrative and judicial cooperation agreement with a view to counter financial fraud

2004/0187(CNS) - 18/12/2008 - Final act

PURPOSE: to provide a more effective legal basis for administrative and judicial cooperation with Switzerland against EC-fraud, including VAT and excise fraud and money laundering.

LEGISLATIVE ACT: Council Decision 2009/127/EC concerning the signature, on behalf of the European Community, of the Cooperation Agreement between the European Community and its Member States, of the one part, and the Swiss Confederation, of the other part, to combat fraud and any other illegal activity to the detriment of their financial interests.

CONTENT: this Decision approves the Cooperation Agreement between the EC and its Member States and the Swiss Confederation to combat fraud and any other illegal activity to the detriment of their financial interests. The Agreement is designed to supplement the Agreement between the EU, the EC and the Swiss Confederation concerning the Swiss Confederation's association with the implementation, application, and development of the Schengen acquis.

In respect of matters falling within its competence, the Community is represented on the Joint Committee set up under the Agreement by the Commission.

The position to be taken by the Community in the course of the implementation of the Agreement as regards decisions or recommendations of the Joint Committee will be laid down by the Council, acting by qualified majority, on a proposal from the Commission. The Council must act unanimously when the position covers a field for which unanimity is required for the adoption of internal rules.

EC/Switzerland agreement: administrative and judicial cooperation agreement with a view to counter financial fraud

2004/0187(CNS) - 22/02/2005 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted the report by Herbert BÖSCH (PES, AT) on the conclusion of the Agreement between the European Community and its Member States, of the one part, and the Swiss Confederation, of the other part, to counter fraud and all other illegal activities affecting their financial interests.

EC/Switzerland agreement: administrative and judicial cooperation agreement with a view to counter financial fraud

2004/0187(CNS) - 16/08/2004 - Legislative proposal

PURPOSE : to provide a more effective legal basis for administrative and judicial cooperation with Switzerland against EC-fraud, including VAT and excise fraud and money laundering of relevant proceeds.

PROPOSED ACT : Council Decision.

CONTENT : the negotiations for an Agreement between the European Community and its Member States, of the one part, and the Swiss Confederation, of the other, to combat fraud and all other illegal activity to the detriment of their financial interests were conducted by the Commission following the authorisation given by the Council on 14 December 2000.

The Commission respected fully the negotiating directives attached to the Council decision by taking into account, in particular, the current acquis communautaire and its future development in the area of co-operation.

Concerning the Cooperation Agreement against fraud, both sides will grant each other full judicial co-operation and administrative assistance on fraud and all other illegal activities, including customs and indirect tax offences in connection with the trade of goods and services. Co-operation against money laundering will be improved considerably, covering in particular also serious cases of fraud and smuggling.

Administrative cooperation will be granted in accordance with the standards of the Convention on mutual assistance and cooperation between customs administrations (the Naples II Convention). Judicial cooperation by means of coercive measures (search and seizure) will be subject to the dual criminality requirement as set out in Article 3 of the Agreement, a provision corresponding to Article 51 of the Convention Implementing the Schengen

Agreement (SIC). Should dual criminality for letters rogatory for search and seizure be abandoned in Schengen in the future, the new Schengen rules will fully apply in areas covered by the present Agreement. According to the summit conclusions referred to above, Switzerland has been granted in the Agreement between the European Union, the European Community and the Swiss Confederation concerning the latter's association with the implementation, application and development of the Schengen Acquis a derogation concerning the acceptance of future acquis related to letters rogatory for search and seizure only in the field of direct taxation.

Cooperation on matters of money laundering will be granted in line with the material scope of Directive 91/308/EEC on prevention of the use of the financial system for the purpose of money laundering as amended by Directive 2001/97/CE, which refers in its Article 1 to the concept of serious fraud as defined in Article 2 of the Convention on the protection of the European Communities' financial interests (fraud punishable by penalties involving deprivation of liberty which can give rise to extradition).