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From:	General Secretariat of the Council
To:	Permanent Representatives Committee
No. prev. doc.:	ST 5803/3/18 REV 3
Subject:	Draft Council Conclusions Concerning Court of Auditors' Special Report No 19/2017 on Import Procedures: Shortcomings in the Legal Framework and an Ineffective Implementation Impact the Financial Interests of the EU - Adoption

Delegations will find in annex the text of the above draft Council Conclusions, as agreed at the Working Party meeting on 15 March 2018.

Draft
COUNCIL CONCLUSIONS

**Concerning the Court of Auditors' Special Report No 19/2017 on Import Procedures:
Shortcomings in the Legal Framework and an Ineffective Implementation Impact the
Financial Interests of the EU**

THE COUNCIL:

1. HAVING EXAMINED the Court of Auditors' Special Report No 19/2017 on Import procedures, and the Commission's replies annexed to it, in accordance with the provisions laid down in the Council conclusions on the procedure for examining Special Reports drawn up by the Court of Auditors¹,
2. RECOGNISES the challenge involved in striking an appropriate balance between the need to facilitate trade movements with efficient customs clearance procedures and the targeting and performing of risk based customs controls on imports;
3. HIGHLIGHTS the importance of implementing the common risk management framework on trade movements including appropriate and effective risk based customs controls on imports leading to equivalence of results, in order to ensure, inter alia, an enhanced protection of the EU's financial interests and a level playing field for all economic operators;

¹ ST 7515/00 FIN 127

4. STRESSES, in that context, the importance of monitoring and continuously improving the performance measurement system with common key performance indicators, where appropriate;
5. RECOGNISES the extensive technical work that has been carried out under the Customs 2020 programme by the Commission together with Member States' customs risk management experts on tackling financial risks, in line with the EU Strategy and Action Plan for customs risk management ²;
6. TAKES NOTE of the conclusions and the recommendations of the Court, in particular the recommendations to the Commission as regards the regulatory framework, and to the Member States as regards the effective implementation of import procedures, while at the same time STRESSING that the regulatory framework has been improved through the adoption of the Union Customs Code, which provides a good basis for more effective import procedures;
7. TAKES INTO ACCOUNT the need to eliminate financial disincentives for national customs administrations resulting from the obligation to carry out the necessary customs controls, and INVITES the Commission and the Member States to examine this issue, and find appropriate solutions without prejudice to the current legal principles and requirements governing the collection of traditional own resources;
8. STRESSES that the issue of budgetary resources for customs services will need to be addressed in the context of future EU financial programmes;
9. TAKES NOTE of the finding of the Court regarding the systems allowing exchanges of information at EU level between the various actors and STRESSES the importance of effectively exploiting the available systems by Customs administrations;

² ST 12644/14 + ADD 1

10. WELCOMES the recommendation by the Court to the Commission to propose amendments to the customs legislation aimed at making the indication of the consignor in the customs import declaration compulsory;
 11. TAKES NOTE of the Commission's intention to examine how the control approach in the case of simplified procedures could be strengthened, while UNDERLINING the importance of maintaining a proper balance between efficient controls and simplification for trade;
 12. TAKES NOTE of Recommendation 9 by the Court, and EMPHASISES the ongoing work conducted by the Commission and the Member States on low value consignments and e-commerce;
 13. UNDERLINES the intention of the Commission to adopt a Commission Implementing Decision on common risk criteria and standards with the aim to strengthen the financial customs controls, protect the EU's and the Member States' financial interests, accelerate legitimate trade, and promote EU competitiveness;
 14. INVITES the Commission to continue their effort in being more precise in the requests contained in a Mutual Assistance Communication;
 15. INVITES the Commission and the Member States to continue to address the challenges for the protection of the EU financial interests presented by mis-description of origin and misclassification, as well as undervaluation, including an assessment and report on the feasibility to introduce an EU-wide valuation decision system.
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