



Commission du contrôle budgétaire

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DOCUMENT DE TRAVAIL

sur le rapport spécial n° 19/2017 de la Cour des comptes européenne
(décharge 2017) intitulé: «Procédures d'importation: les intérêts financiers de
l'UE pâtissent d'insuffisances au niveau du cadre juridique et d'une mise en
œuvre inefficace»

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Rapporteur: Nedzhmi Ali

Introduction

Customs duties make up 14 % of the EU budget. Goods entering the EU from outside the European Union are subject to customs controls by Member States before they are released for free circulation within the EU. Customs controls can only ensure the protection of the EU's financial interests if they are based on common rules and if they are applied in a harmonised and standardised manner by the Member States.

The Court examined whether the European Commission and the Member States ensure that import procedures protect the EU's financial interests.

ECA findings

The ECA arrived at the conclusion that:

- there are shortcomings in the customs legal framework as well as an ineffective implementation of customs controls on imports and this adversely affects the financial interests of the EU;
- the Member States are not sufficiently financially encouraged to perform customs controls. Those which perform customs controls but are not successful in recovering losses to the revenue of the EU risk financial consequences, whereas those which do not carry out such controls may not suffer such consequences;
- Member States have made progress towards the uniform application of customs legislation. But they have differing approaches in terms of customs controls to tackle undervaluation, misdescription of origin and misclassification and to impose customs penalties. Burdensome customs controls can have an impact on the traders' choice of customs office of importation and (air)ports with fewer customs controls may attract more traffic;
- a number of loopholes still exist in the Member States with regard to the control of imports.

ECA recommendations

In light of its findings the ECA recommended that the Commission should:

- in order to be able to meet the European Parliament's request, develop a methodology and produce periodic estimates of the customs gap from 2019 and take into account its results for the allocation of resources and for setting operational targets;
- consider all available options to strengthen support for national customs services in their important EU role in the new Multiannual Financial Framework, including a review of the appropriate rate of collection costs;
- in the next Multiannual Financial Framework propose that the next EU action programmes, which support the Customs union, should be used to contribute to financial sustainability to the customs European Information Systems;
- be more precise in the requests contained in a Mutual Assistance communication to

ensure their uniform implementation by Member States;

- propose amendments to customs legislation in 2018 aimed at making compulsory the indication of the consignor in the customs import declaration.

The Member States should:

- make overrides of controls suggested by a particular risk filter conditional on prior or immediate hierarchical approval;
- introduce checks in their electronic release systems to block import declarations applying for duty relief on goods with declared value above 150 euros or for commercial consignments declared as gifts;
- set-up investigation plans to tackle abuse of this relief on e-commerce goods trade with non-EU countries.

Recommandations du rapporteur en vue de leur intégration éventuelle dans le rapport sur l'octroi de la décharge à la Commission pour 2017

La Commission devrait:

1. fournir des informations sur le manque à gagner sur les droits de douane déterminé lors de ses contrôles des ressources propres traditionnelles (RPT) et compléter son analyse sur la base de ces données;
2. fournir des informations sur les montants des droits de douane réclamés aux États membres et perçus en faveur du budget de l'Union;
3. préparer une analyse des actions demandées aux États membres dans les communications d'assistance mutuelle, ainsi que de l'état d'avancement du principal objectif, à savoir obtenir des résultats équivalents;
4. évaluer les résultats quantitatifs de la mise en œuvre des programmes de l'Union «Douane 2020» et «Hercule III», chargés de financer les échanges d'informations et la coopération entre les douanes pour protéger les intérêts financiers de l'Union au cours de l'actuel CFP;
5. analyser le niveau d'abus de franchises sur les envois de faible valeur dans le cadre du commerce électronique de marchandises avec des pays tiers.