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*****I**

REPORT

on the proposal for a regulation of the European Parliament and of the Council amending Council Regulation (EC) No 515/97 on mutual assistance between the administrative authorities of the Member States and cooperation between the latter and the Commission to ensure the correct application of the law on customs and agricultural matters
(COM(2006)0866 – C6-0033/2007 – 2006/0290(COD))

Committee on the Internal Market and Consumer Protection

Rapporteur: Bill Newton Dunn

Draftsman(*):
Jean-Pierre Audy, Committee on Budgetary Control

(*) Procedure with associated committees - Rule 47 of the Rule of Procedures

Symbols for procedures

- * Consultation procedure
majority of the votes cast
- **I Cooperation procedure (first reading)
majority of the votes cast
- **II Cooperation procedure (second reading)
majority of the votes cast, to approve the common position
majority of Parliament's component Members, to reject or amend the common position
- *** Assent procedure
majority of Parliament's component Members except in cases covered by Articles 105, 107, 161 and 300 of the EC Treaty and Article 7 of the EU Treaty
- ***I Codecision procedure (first reading)
majority of the votes cast
- ***II Codecision procedure (second reading)
majority of the votes cast, to approve the common position
majority of Parliament's component Members, to reject or amend the common position
- ***III Codecision procedure (third reading)
majority of the votes cast, to approve the joint text

(The type of procedure depends on the legal basis proposed by the Commission.)

Amendments to a legislative text

In amendments by Parliament, amended text is highlighted in ***bold italics***. Highlighting in *normal italics* is an indication for the relevant departments showing parts of the legislative text for which a correction is proposed, to assist preparation of the final text (for instance, obvious errors or omissions in a given language version). These suggested corrections are subject to the agreement of the departments concerned.

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(*) Procedure with associated committees - Rule 47 of the Rule of Procedures

DRAFT EUROPEAN PARLIAMENT LEGISLATIVE RESOLUTION

on the proposal for a regulation of the European Parliament and of the Council amending Council Regulation (EC) No 515/97 on mutual assistance between the administrative authorities of the Member States and cooperation between the latter and the Commission to ensure the correct application of the law on customs and agricultural matters

(COM(2006)0866 – C6-0033/2007 – 2006/0290(COD))

(Codecision procedure: first reading)

The European Parliament,

- having regard to the Commission proposal to the European Parliament and the Council (COM(2006)0866)¹,
 - having regard to Article 251(2) and Articles 135 and 280 of the EC Treaty, pursuant to which the Commission submitted the proposal to Parliament (C6-0033/2007),
 - having regard to Rule 51 of its Rules of Procedure,
 - having regard to the report of the Committee on the Internal Market and Consumer Protection and the opinion of the Committee on Budgetary Control (A6-0488/2007),
1. Approves the Commission proposal as amended;
 2. Calls on the Commission to refer the matter to Parliament again if it intends to amend the proposal substantially or replace it with another text;
 3. Instructs its President to forward its position to the Council and Commission.

Text proposed by the Commission

Amendments by Parliament

Amendment 1
CITATION 4 A (new)

***Having regard to the opinion of the
European Data Protection Supervisor ¹,***

¹ OJ C 94, 28.4.2007, p. 3.

Justification

Addition in line with the mandatory character of art.28 (2) of Reg.45/2001, requesting a

¹ Not yet published in OJ.

Amendment 2
CITATION 4 B (new)

Having regard to the opinion of the Court of Auditors¹,

¹ OJ C 101, 4.5.2007, p. 4.

Justification

Consulting the Court of Auditors is compulsory in accordance with Article 280 of the Treaty establishing the European Community.

Amendment 3
RECITAL 10 A (new)

(10a) In order to promote coherence between the action taken by the Commission, the other bodies and agencies of the European Union and other international and regional organisations, the Commission should be authorised to exchange best practice with those bodies, and in particular with Europol and the European Agency for the Management of Operational Cooperation at the External Borders of the Member States of the European Union (Frontex).

Justification

This new recital allows an amendment on the same subject to be introduced.

Amendment 4
RECITAL 12

(12) A permanent infrastructure must be created within the Commission so that joint customs operations can be ***conducted*** throughout the calendar year and representatives of the Member States and,

(12) A permanent infrastructure must be created within the Commission so that joint customs operations can be ***coordinated*** throughout the calendar year and representatives of the Member States and,

if necessary, liaison officers from third countries or European or international organisations and agencies, in particular Europol and the World Customs Organisation (WCO) and Interpol, can be hosted for the time needed to carry out one or more individual operations.

if necessary, liaison officers from third countries or European or international organisations and agencies, in particular Europol and the World Customs Organisation (WCO) and Interpol, can be hosted for the time needed to carry out one or more individual operations.

Justification

Term better suited to the coordination role of the Commission

Amendment 5
RECITAL 12 A (new)

(12a) In order to address CIS related supervision issues, the European Data Protection Supervisor (EDPS) should convene a meeting with national data protection supervisory authorities at least once a year.

Justification

Provides consistency with amendments 8 and 9

Amendment 6
RECITAL 17 A (new)

(17a) Data exchanges with third countries governed by this Regulation should be subject to prior verification that data protection rules in the receiving country, particularly in relation to the processing of personal data, offer a degree of protection equivalent to that offered by EU rules.

Justification

Third countries obtaining data from EU Member States in the framework of customs cooperation should be in a position to guarantee proper data protection standards comparable to EU standards. Recital linked to the last paragraph of art.19(new).

Amendment 7
ARTICLE 1, POINT 3
Article 15, paragraph 2 (Regulation (EC) No 515/97)

2. The competent authorities of each Member State may also communicate information concerning operations which are or appear to be in breach of customs or agricultural legislation, ***progressively or at regular intervals, in a structured or unstructured format.***

2. The competent authorities of each Member State shall also communicate information concerning operations which are or appear to be in breach of customs or agricultural legislation.

Justification

Simplification of text

Amendment 8
ARTICLE 1, POINT 5
Article 18a, paragraph 2, point (c) (Regulation (EC) No 515/97)

(c) to make the data in this directory available to the relevant authorities referred to in Article 1(1), for the sole purpose of achieving the objectives of this Regulation and in full compliance with national provisions implementing Directive 95/46/EC.

(c) to make the data in this directory available, ***using electronic data processing techniques***, to the relevant authorities referred to in Article 1(1), for the sole purpose of achieving the objectives of this Regulation and in full compliance with national provisions implementing Directive 95/46/EC.

Amendment 9
ARTICLE 1, POINT 5
Article 18b, paragraph 1 a (new) (Regulation (EC) No 515/97)

The Commission shall be authorised to provide all forms of technical assistance and training to the liaison officers of third countries and of European or international organisations and agencies, including Europol and Frontex.

Amendment 10
ARTICLE 1, POINT 14
Article 36, paragraph 2, last sentence (Regulation (EC) No 515/97)

In any event, access **shall** be denied to any person whose data are **or are not** processed during the period in which actions are carried out for the purposes of sighting and reporting or discreet surveillance and during the period in which the operational analysis of the data or investigation is ongoing.

In any event, access **may** be denied to any person whose data are processed during the period in which actions are carried out for the purposes of sighting and reporting or discreet surveillance and during the period in which the operational analysis of the data or investigation is ongoing.

Justification

To ensure consistency with Regulation 45/2001 concerning access to personal data

Amendment 11

ARTICLE 1, POINT 15, POINT (A)

Article 37, paragraph 2 (Regulation (EC) No 515/97)

2. Any person may ask any national supervisory authority provided for by Article 28 of Directive 95/46/EC or the European Data Protection Supervisor provided for by Article 41(2) of Regulation (EC) No 45/2001, depending whether the ***data were included in the CIS by a Member State or the Commission***, to have access to the personal data concerning him in order to check that they are accurate and what use has been or is being made of them. This right shall be governed by the laws, regulations and procedures of the Member State in which the request is made or by Regulation (EC) No 45/2001, as the case may be. If the data were included by another Member State or by the Commission, they shall be checked in close cooperation with the national supervisory authority of that other Member State or with the European Data Protection Supervisor.

2. Any person may ask any national supervisory authority provided for by Article 28 of Directive 95/46/EC or the European Data Protection Supervisor (EDPS) provided for by Article 41(2) of Regulation (EC) No 45/2001, depending ***as to whether the rights have been invoked with the national supervisory authorities or with the EDPS***, to have access to the personal data concerning him in order to check that they are accurate and what use has been or is being made of them. This right shall be governed by the laws, regulations and procedures of the Member State in which the request is made or by Regulation (EC) No 45/2001, as the case may be. If the data were included by another Member State or by the Commission, they shall be checked in close cooperation with the national supervisory authority of that other Member State or with the European Data Protection Supervisor.

Justification

To ensure consistency in the procedure to request access to personal data

Amendment 12
ARTICLE 1, POINT 15, POINT (A A) (new)
Article 37, paragraph 3 a (new) (Regulation (EC) No 515/97)

(aa) the following paragraph shall be inserted:

"3a. The EDPS shall supervise CIS compliance with Regulation (EC) No 45/2001."

Justification

In order to recognize the EDPS supervisory role as to the CIS, consistent with Reg. 45/2001

Amendment 13
ARTICLE 1, POINT 15, POINT (B A) (new)
Article 37, paragraph 4 a (new) (Regulation (EC) No 515/97)

(ba) the following paragraph shall be inserted:

"4a. The EDPS shall convene a meeting with all national supervisory authorities at least once a year to address CIS-related supervision issues."

Justification

To ensure coordination of EDPS and national supervisory authorities

Amendment 14
ARTICLE 1, POINT 17
Article 41b, paragraph 2, point b (Regulation (EC) No 515/97)

(b) for companies: business name, name used by the company in its activity, premises ***and*** VAT identifier.

(b) for companies: business name, name used by the company in its activity, premises, VAT identifier ***and the excise duty identification number as provided for in Article 22(2)(a) of Council Regulation (EC) No 2073/2004 of 16 November 2004 on administrative cooperation in the field of excise duties¹.***

¹ OJ L 359, 4.12.2004, p. 1.

Justification

This amendment backs up the opinion of the Court of Auditors that including the excise duties identification number in the FIDE would further facilitate the investigations of the Commission and the competent national authorities, and controls in general.

Amendment 15

ARTICLE 1, POINT 17

Article 41c, paragraph 2, point b (Regulation (EC) No 515/97)

(b) for companies: the business name, the name used by the company in its activity and/or the VAT identifier.

(b) for companies: the business name, the name used by the company in its activity and/or the VAT identifier ***and the excise duty identification number as provided for in Article 22(2)(a) of Council Regulation (EC) No 2073/2004 of 16 November 2004 on administrative cooperation in the field of excise duties***¹.

¹ OJ L 359, 4.12.2004, p. 1.

Justification

This amendment backs up the opinion of the Court of Auditors that including the excise duties identification number in the FIDE would further facilitate the investigations of the Commission and the competent national authorities, and controls in general.

Amendment 16

ARTICLE 1, POINT 19

Article 42a, paragraph 1 (Regulation (EC) No 515/97)

1. This Regulation is the basic act on which the financing of ***the following expenditure*** is based:

(a) all costs of installing and maintaining the permanent technical infrastructure making available to the Member States the logistical, office automation and IT resources to coordinate joint customs operations, in particular special surveillance operations provided for by Article 7;

(b) the reimbursement of transport, accommodation and daily allowance costs of

1. This Regulation is the basic act on which the financing of ***all Community action provided for herein*** is based, ***including***:

(a) all costs of installing and maintaining the permanent technical infrastructure making available to the Member States the logistical, office automation and IT resources to coordinate joint customs operations, in particular special surveillance operations provided for by Article 7;

(b) the reimbursement of transport, accommodation and daily allowance costs of

representatives of the Member States taking part in the Community missions provided for by Article 20, joint customs operations organised by or jointly with the Commission and training courses, ad hoc meetings and preparatory meetings for administrative investigations or operational actions conducted by the Member States, where they are organised by or jointly with the Commission;

Where the permanent technical infrastructure referred to at (a) is used for the purposes of the customs cooperation provided for by Title VI of the Treaty on European Union, the transport, accommodation costs and the daily allowances of the representatives of the Member States shall be borne by the Member States;

(c) expenditure related to the acquisition, study, development and maintenance of the computer infrastructure (hardware) and the software and dedicated network connections *for preventing and combating fraud and to the related production, support and training services*;

(d) expenditure related to the provision of information and expenditure on related actions allowing access to information, data and data sources for the purposes of ***fraud prevention in the field of the protection of the Community's financial or other interests***.

(e) expenditure related to use of the Customs Information System provided by the instruments adopted under Title VI of the Treaty on European Union and in particular the Convention on the use of information technology in customs matters established by Council Act of 26 July 1995¹, insofar as these instruments provide that this expenditure shall be borne by the Community budget.

representatives of the Member States taking part in the Community missions provided for by Article 20, joint customs operations organised by or jointly with the Commission and training courses, ad hoc meetings and preparatory meetings for administrative investigations or operational actions conducted by the Member States, where they are organised by or jointly with the Commission;

Where the permanent technical infrastructure referred to at (a) is used for the purposes of the customs cooperation provided for by Title VI of the Treaty on European Union, the transport, accommodation costs and the daily allowances of the representatives of the Member States shall be borne by the Member States;

(c) expenditure related to the acquisition, study, development and maintenance of the computer infrastructure (hardware) and the software and dedicated network connections ***and related production, support and training services for carrying out the actions provided for in this Regulation, in particular*** preventing and combating fraud;

(d) expenditure related to the provision of information and expenditure on related actions allowing access to information, data and data sources for the purposes of ***carrying out the actions provided for in this Regulation, in particular preventing and combating fraud***;

(e) expenditure related to use of the Customs Information System provided by the instruments adopted under Title VI of the Treaty on European Union and in particular the Convention on the use of information technology in customs matters established by Council Act of 26 July 1995¹, insofar as these instruments provide that this expenditure shall be borne by the Community budget.

Justification

Expenditure must correspond to the tasks provided for in this Regulation and the emphasis on

combating fraud should be maintained.

Amendment 17
ARTICLE 1, POINT 19
Article 42a, paragraph 2 (Regulation (EC) No 515/97)

2. The Commission, after consulting the committee provided for by Article 43, may decide to establish or acquire such other communication and information exchange systems as are considered necessary. ***deleted***

Justification

Participation by the legislative bodies, particularly the European Parliament, in the creation of new information exchange systems must be ensured.

Amendment 18
ARTICLE 1, POINT 20, POINT (-A) (new)
Article 43, paragraph 2 (Regulation (EC) No 515/97)

(-a) paragraph 2 shall be replaced by the following:

"(2) Where reference is made to this paragraph, Article 5a (1) to (4), and Article 7 of Decision 1999/468/EC shall apply, having regard to the provisions of Article 8 thereof."

Justification

Comitology amendment needed to introduce the new regulatory procedure with scrutiny, in line with the provisions of Council Decision 2006/512/EC

Amendment 19
ARTICLE 1, POINT 20, POINT (-AA) (new)
Article 43, paragraph 3 (Regulation (EC) No 515/97)

(-aa) paragraph 3 shall be deleted.

Justification

Legal clarity: deletion of a circular reference (Articles 23(4) and 25 already refer to Article 43 as to the comitology procedure to be followed, therefore there is no need for Article 43 to

refer back to those Articles).

Amendment 20
ARTICLE 1, POINT 20, POINT (B)
Article 43, paragraph 5 (Regulation (EC) No 515/97)

(b) ***In the third sentence of paragraph 5, "the Ombudsman" is replaced by "the European Data Protection Supervisor provided for by Article 41(2) of Regulation (EC) No 45/2001".***

(b) paragraph 5 ***shall be*** replaced by ***the following:***

"The committee, together with the supervisory group referred to in Article ..., shall examine all problems with the operation of the CIS which are encountered by the national supervisory authorities referred to in Article 37. The committee shall meet in its ad hoc formation at least once a year."

Justification

Follows the model adopted for the second generation Schengen Information System (SIS II)

Amendment 21
ARTICLE 1, POINT 21 A (new)
Article 51 a (new) (Regulation (EC) No 515/97)

(21a) The following article shall be inserted:

"Article 51a

The Commission, in cooperation with the Member States, shall each year submit to the European Parliament and to the Council a report on the measures taken in implementation of this Regulation."

Justification

This amendment seeks to clarify that, in accordance with Article 280 of the Treaty establishing the European Community, the Commission reports annually to Parliament and the Council on the measures taken to protect the Community's financial interests, including the implementation of this Regulation.

EXPLANATORY STATEMENT

The goal of this regulation proposal is to bring the existing Council Regulation (EC) 515/97 of 13 March 1997 in line with the new Community powers in the area of customs cooperation, while at the same time strengthening the cooperation and data exchanges between Member States and between them and the Commission.

Although the prevention of fraud against Community customs and agricultural legislation has achieved good results following the introduction of Regulation 515/97, a number of reasons call for an amendment to that Regulation, not least due to the two latest rounds of EU enlargement, which have considerably shifted and extended the European Union's land and sea borders. A number of data protection issues, in particular provisions on the control of personal data processed under CIS, have equally been addressed and dealt with in detail by the European Data Protection Supervisor (EDPS)¹ in its opinion of 22 February 2007. Equally, the European Court of Auditors has issued an opinion on 21 March 2007².

Council Regulation (EC) No 515/97 had provided a legal basis for requests for assistance between Member States Customs authorities to combat irregularities and fraud, leading to the creation of a specific database – the Customs Information System (CIS) - which today connects 1500 terminals with 3000 accredited users in all 27 Member States, enabling the relevant administrative authorities to alert their European partners to any risk or suspicion of irregular operations. This Regulation proposal aims at increasing the functionality of CIS, by setting up an additional European Data Directory (EDD) reflecting the movements of containers and means of transport, as well as goods and persons concerned. Furthermore, the Customs File Identification Database (FIDE), originally created by Member States for third pillar information exchange, is brought into Community law, thus serving both the monitoring of Community actions as well as third pillar enquiries.

While trade facilitations are an essential element of EU commercial policy, they are always in danger of being exploited by international economic and financial crime: fraud organisations evade controls or the payment of duties, benefit from reductions or suspensions of duties without being entitled to, and - on the expenditure side - they appear to focus on payments of export refunds on agricultural products and processed products leaving the Community customs territory. These actions may result in substantial financial losses for the European Communities, as customs duties on imports, agricultural levies and VAT on imports, charged by Member States when customs formalities are completed, generate a substantial part of the revenue in the Community budget.

This Regulation proposal further provides legal and technical updates in a number of areas, in particular:

- Adaptation of customs legislation definition to the Naples II convention³

¹ In accordance with Reg. 45/2001 the EDPS replaced the European Ombudsman for issues of data protection.

² OJ C101 of 4.5.2007, page 4

³ Council Act 98/C 24/01 of 18 December 1997 drawing up, on the basis of Article K3 of the Treaty on European Union, the Convention on mutual assistance and cooperation between customs administrations [Official Journal C 24 of 23.01.1998].

- Installing an automatic exchange of data without the need of a prior request from the Member State receiving the data
- Streamlining the procedure to communicate to a third country data received from another Member State, subject to its consent
- Allowing the use of CIS for strategic and operational analysis purposes

Regarding comitology procedures: the original Council Regulation (EC) 515/97 was based on Art.43 and 235 of the Treaty and adopted under the consultation procedure, while the amending act (based on Art.135 and 280 of the Treaty) follows the co-decision procedure. As the latter seeks to amend inter alia Article 43 of the Regulation, which established a comitology committee, an adaptation of Articles 23, 25 and 43 in line with the new comitology framework appears necessary.

18.7.2007

OPINION OF THE COMMITTEE ON BUDGETARY CONTROL (*)

for the Committee on the Internal Market and Consumer Protection

on the proposal for a Regulation of the European Parliament and of the Council amending Council Regulation (EC) No 515/97 on mutual assistance between the administrative authorities of the Member States and cooperation between the latter and the Commission to ensure the correct application of the law on customs and agricultural matters (COM(2006)0866 – C6-0033/2007 – 2006/0290(COD))

Draftsman(*): Jean-Pierre Audy

(*) Procedure with associated committees – Rule 47 of the Rules of Procedure

SHORT JUSTIFICATION

This Commission proposal seeks to adapt Council Regulation No 515/97 of 13 March 1997 to the new customs cooperation powers laid down in Article 135 of the Treaty establishing the European Community and in Article 280 of that Treaty on protection of the Community's financial interests. The Court of Auditors¹ and the European Data Protection Supervisor² have delivered opinions on the draft.

This opinion of the Committee on Budgetary Control is presented under an enhanced cooperation procedure with the Committee on the Internal Market and Consumer Protection in accordance with Rule 47 of the Rules of Procedure.

The proposal's principal objective is to enhance cooperation between Member States and between the latter and the Commission with a view to continuously stepping up the fight against fraud in the context of the customs union and the common agricultural policy.

The correct application of the law on customs and agricultural matters plays a decisive role in ensuring that the internal market functions properly. It also forms a substantial part of an effective international trade strategy, particularly with regard to correct application of trade defence instruments. Furthermore, it is essential to protecting the financial interests not only, clearly, of the Community but also, more generally, of European economic operators and

¹ Opinion No 3/2007, OJ XXX.

² Opinion of 22 February 2007.

citizens.

The extension of the Community's land and maritime borders following enlargements associated with the reunification of the European continent and the fact that, with the exception of Croatia, the borders will probably not change significantly in the coming years mean that there is an opportunity to use this period to strengthen European customs arrangements. However, the legal instruments for this cooperation are particularly complex because the legal bases are divided between the first and third pillars. The draftsman welcomes the Commission's attempts to facilitate practical cooperation between the various actors. The draftsman also welcomes the fact that protection of natural persons has been taken into account with regard to the processing of personal data and protection of privacy.

1. FIDE

The customs files identification database (FIDE) allows the Member States' relevant authorities and the Commission to identify persons or companies that are subject to investigation or to an administrative or judicial penalty for an operation in breach, or potentially in breach, of customs or agricultural legislation. The FIDE therefore makes it possible for the various services to cooperate more effectively. In 2002 Parliament welcomed what was then an innovative plan to create such a database within the third pillar¹. The draftsman is therefore pleased with the Commission's proposal to locate the FIDE within the first pillar. Some of the amendments are aimed at implementing the Court of Auditors' proposals with a view to making the FIDE more useful to the services concerned.

The draftsman shares the Court's concerns about the integrated approach to managing the various databases relating to the fight against fraud, but considers this to be a discussion going beyond the bounds of this Regulation and therefore one which should be conducted in a different context.

2. Coherent cooperation at European level

The draftsman supports the Commission's proposals aiming to promote the added value of cooperation at European level, in particular the European data directory and the platform of services. However, in the interests of improving the effectiveness of OLAF and its cooperation with the other actors responsible for combating fraud, he believes that the legislator should take note of recent institutional developments at European level. Without wishing to claim new powers for the Community in this field, he suggests that the legislator should express clearly its support for the exchange of best practice between OLAF and the other European and international bodies responsible for combating fraud. In the absence of a more uniform legal framework, the exchange of best practice is necessary to ensure that the various bodies adopt an increasingly coherent approach in the medium term.

3. Financing

¹ Legislative resolution of 18 December 2002, OJ C31 E, 5.2.2004, p. 171.

On the question of financing, the draftsman emphasises that expenditure must be directly related to the tasks given to the Commission and to the national authorities referred to in this Regulation so as to avoid an overlap between this proposal and other instruments, such as the Hercule II programme. Finally, the draftsman would like to keep the legislative procedure – including the mandatory opinion of the Court of Auditors – for the decision on other communication and information exchange systems rather than apply the ‘comitology’ procedure.

The draftsman would like to emphasise the need for the Commission to consolidate this Regulation with the one it modifies by adapting the recitals. The draftsman has not drafted such an amendment because that is not within the remit of the European Parliament’s Committee on Budgetary Control. However, he considers that the Commission should be asked to consolidate amended Community texts systematically to make it easier for users to understand and apply Community law.

AMENDMENTS

The Committee on Budgetary Control calls on the Committee on the Internal Market and Consumer Protection, as the committee responsible, to incorporate the following amendments in its report:

Text proposed by the Commission¹

Amendments by Parliament

Amendment 22 PREAMBLE, CITATION 4 A (new)

having regard to the opinion of the Court of Auditors¹,

¹ OJ C 101, 4.5.2007, p. 4.

Justification

Consulting the Court of Auditors is compulsory in accordance with Article 280 of the Treaty establishing the European Community.

Amendment 23 RECITAL 10 A (new)

(10a) In order to promote coherence in the action taken by the Commission, the other bodies and agencies of the European Union

¹ OJ C 0000, 11.5.2007, p. 00.

and other international and regional organisations, the Commission should be authorised to exchange best practice with the aforementioned bodies, and in particular with Europol and the European Agency for the Management of Operational Cooperation at the External Borders of the Member States of the European Union (Frontex).

Justification

This new recital allows an amendment on the same subject to be introduced.

Amendment 24

ARTICLE 1, POINT 5

Article 18a, paragraph 2 c (Regulation (EC) No 515/97)

(c) to make the data in this directory available to the relevant authorities referred to in Article 1(1), for the sole purpose of achieving the objectives of this Regulation and in full compliance with national provisions implementing Directive 95/46/EC

(c) to make the data in this directory available ***using electronic data processing techniques*** to the relevant authorities referred to in Article 1(1), for the sole purpose of achieving the objectives of this Regulation and in full compliance with national provisions implementing Directive 95/46/EC

Amendment 25

ARTICLE 1, POINT 5

Article 18 b, paragraph 1 a (new) (Regulation (EC) No 515/97)

The Commission shall be authorised to provide all forms of technical assistance and training to the liaison officers of third countries and of European or international organisations and agencies, including Europol and the European Agency for the Management of Operational Cooperation at the External Borders of the Member States of the European Union (Frontex).

Amendment 26

ARTICLE 1, POINT 17

Article 41 b, paragraph 2, point b (Regulation (EC) No 515/97)

(b) for companies: business name, name used by the company in its activity, premises **and** VAT identifier.

(b) for companies: business name, name used by the company in its activity, premises, VAT identifier **and the excise duty identification number as provided for in Article 22(2)(a) of Council Regulation (EC) No 2073/2004 of 16 November 2004 on administrative cooperation in the field of excise duties¹ and Article 15a(2)(a) of Council Directive 92/12/EEC of 25 February 1992 on the general arrangements for products subject to excise duty and on the holding, movement and monitoring of such products², as last amended by Directive 92/108/EEC³.**

¹ OJ L 359, 4.12.2004, p. 1.

² OJ L 76, 23.3.1992, p. 1.

³ OJ L 390, 31.12.1992, p. 124.

Justification

This amendment backs up the opinion of the Court of Auditors that including the excise duties identification number in the FIDE would further facilitate the investigations of the Commission and the competent national authorities, and controls in general.

Amendment 27

ARTICLE 1, POINT 17

Article 41 c, paragraph 2, point b (Regulation (EC) No 515/97)

(b) for companies: the business name, the name used by the company in its activity and/or the VAT identifier.

(b) for companies: the business name, the name used by the company in its activity and/or the VAT identifier **and the excise duty identification number as provided for in Article 22(2)(a) of Council Regulation (EC) No 2073/2004 of 16 November 2004 on administrative cooperation in the field of excise duties¹ and Article 15a(2)(a) of Council Directive 92/12/EEC of 25 February 1992 on the general arrangements for products subject to excise duty and on the holding, movement and monitoring of such products², as last amended by Directive 92/108/EEC³.**

¹ OJ L 359, 4.12.2004, p. 1.

² OJ L 76, 23.3.1992, p. 1.

³ OJ L 390, 31.12.1992, p. 124.

Justification

This amendment backs up the opinion of the Court of Auditors that including the excise duties identification number in the FIDE would further facilitate the investigations of the Commission and the competent national authorities, and controls in general.

Amendment 28

ARTICLE 1, POINT 19

Article 42 a, paragraph 1 (Regulation (EC) No 515/97)

1. This Regulation is the basic act on which the financing of ***the following expenditure*** is based:

(a) all costs of installing and maintaining the permanent technical infrastructure making available to the Member States the logistical, office automation and IT resources to coordinate joint customs operations, in particular special surveillance operations provided for by Article 7;

(b) the reimbursement of transport, accommodation and daily allowance costs of representatives of the Member States taking part in the Community missions provided for by Article 20, joint customs operations organised by or jointly with the Commission and training courses, ad hoc meetings and preparatory meetings for administrative investigations or operational actions conducted by the Member States, where they are organised by or jointly with the Commission;

Where the permanent technical infrastructure referred to at (a) is used for the purposes of the customs cooperation provided for by Title VI of the Treaty on European Union, the transport, accommodation costs and the daily allowances of the representatives of the Member States shall be borne by the Member States;

1. This Regulation is the basic act on which the financing of ***all Community action provided for herein*** is based, ***including***:

(a) all costs of installing and maintaining the permanent technical infrastructure making available to the Member States the logistical, office automation and IT resources to coordinate joint customs operations, in particular special surveillance operations provided for by Article 7;

(b) the reimbursement of transport, accommodation and daily allowance costs of representatives of the Member States taking part in the Community missions provided for by Article 20, joint customs operations organised by or jointly with the Commission and training courses, ad hoc meetings and preparatory meetings for administrative investigations or operational actions conducted by the Member States, where they are organised by or jointly with the Commission;

Where the permanent technical infrastructure referred to at (a) is used for the purposes of the customs cooperation provided for by Title VI of the Treaty on European Union, the transport, accommodation costs and the daily allowances of the representatives of the Member States shall be borne by the Member States;

(c) expenditure related to the acquisition, study, development and maintenance of the computer infrastructure (hardware) and the software and dedicated network connections for preventing and combating fraud **and to the related production, support and training services**;

(d) expenditure related to the provision of information and expenditure on related actions allowing access to information, data and data sources for the purposes of **fraud prevention in the field of the protection of the Community's financial or other interests**.

(e) expenditure related to use of the Customs Information System provided by the instruments adopted under Title VI of the Treaty on European Union and in particular the Convention on the use of information technology in customs matters established by Council Act of 26 July 1995¹, insofar as these instruments provide that this expenditure shall be borne by the Community budget.

(c) expenditure related to the acquisition, study, development and maintenance of the computer infrastructure (hardware) and the software and dedicated network connections **and related production, support and training services for carrying out the actions provided for in this Regulation, in particular** for preventing and combating fraud;

(d) expenditure related to the provision of information and expenditure on related actions allowing access to information, data and data sources for the purposes of **carrying out the actions provided for in this Regulation, in particular for preventing and combating fraud**;

(e) expenditure related to use of the Customs Information System provided by the instruments adopted under Title VI of the Treaty on European Union and in particular the Convention on the use of information technology in customs matters established by Council Act of 26 July 1995¹, insofar as these instruments provide that this expenditure shall be borne by the Community budget.

Justification

Expenditure must correspond to the tasks provided for in this Regulation and the emphasis on combating fraud should be maintained.

Amendment 29

ARTICLE 1, POINT 19

Article 42 a, paragraph 2 (Regulation (EC) No 515/97)

2. The Commission, after consulting the committee provided for by Article 43, may decide to establish or acquire such other communication and information exchange systems as are considered necessary.

deleted

Justification

Participation by the legislative bodies, particularly the European Parliament, in the creation of new information exchange systems must be ensured.

Amendment 30
ARTICLE 1, POINT 20, point -a (new)
Article 43, paragraph 2 (Regulation (EC) No 515/97)

(-a) Paragraph 2 is replaced by the following:

"2. Where reference is made to this paragraph, Article 5a (1) to (4), and Article 7 of Decision 1999/468/EC shall apply, having regard to the provisions of Article 8 thereof."

Justification

Comitology amendment needed to introduce the new regulatory procedure with scrutiny, in line with the provisions of Council Decision 2006/512/EC.

Amendment 31
ARTICLE 1, POINT 20, point -aa (new)
Article 43, paragraph 3 (Regulation (EC) No 515/97)

(-aa) Paragraph 3 is deleted.

Justification

Legal clarity. Deletion of a circular reference, in accordance with Rule 16 of the 1998 Interinstitutional Agreement on Drafting Quality (Articles 23(4) and 25 already refer to Article 43 as to the comitology procedure to be followed, therefore there is no need for Article 43 to refer back to those Articles).

Amendment 32
ARTICLE 1, POINT 21 A (new)
Article 51 a (new) (Regulation (EC) No 515/97)

(21a) The following Article 51a is inserted:

"Article 51a

The Commission, in cooperation with the Member States, shall each year submit to the European Parliament and to the Council a report on the measures taken for the implementation of this Regulation."

Justification

This amendment seeks to clarify that, in accordance with Article 280 of the Treaty establishing the European Community, the Commission reports annually to Parliament and

the Council on the measures taken to protect the Community's financial interests, including the implementation of this Regulation.

PROCEDURE

Title	Mutual assistance and cooperation between the administrative authorities of the Member States and the Commission concerning the application of the law on customs and agricultural matters
References	COM(2006)0866 - C6-0033/2007 - 2006/0290(COD)
Committee responsible	IMCO
Opinion by Date announced in plenary	CONT 15.2.2007
Enhanced cooperation - date announced in plenary	24.5.2007
Drafts(wo)man Date appointed	Jean-Pierre Audy 27.3.2007
Date adopted	16.7.2007
Result of final vote	+: 17 -: 0 0: 0
Members present for the final vote	Jean-Pierre Audy, Herbert Bösch, Mogens N.J. Camre, Paulo Casaca, Ingeborg Gräßle, Rodi Kratsa-Tsagaropoulou, Bogusław Liberadzki, Marusya Ivanova Lyubcheva, Jan Mulder, Francesco Musotto, José Javier Pomés Ruiz, Bart Staes
Substitute(s) present for the final vote	Valdis Dombrovskis, Salvador Garriga Polledo, Petre Popeangă, Pierre Pribetich, Petya Stavreva

PROCEDURE

Title	Mutual assistance and cooperation between the administrative authorities of the Member States and the Commission concerning the application of the law on customs and agricultural matters			
References	COM(2006)0866 - C6-0033/2007 - 2006/0290(COD)			
Date submitted to Parliament	22.12.2006			
Committee responsible Date announced in plenary	IMCO 15.2.2007			
Committee(s) asked for opinion(s) Date announced in plenary	INTA 15.2.2007	BUDG 15.2.2007	CONT 15.2.2007	AGRI 15.2.2007
Not delivering opinions Date of decision	INTA 23.1.2007	BUDG 14.2.2007	AGRI 26.2.2007	
Associated committee(s) Date announced in plenary	CONT 24.5.2007			
Rapporteur(s) Date appointed	Bill Newton Dunn 1.3.2007			
Discussed in committee	12.4.2007	4.6.2007	27.6.2007	13.9.2007
Date adopted	22.11.2007			
Result of final vote	+: 25 -: 0 0: 0			
Members present for the final vote	Charlotte Cederschiöld, Janelly Fourtou, Evelyne Gebhardt, Malcolm Harbour, Pierre Jonckheer, Alexander Lambsdorff, Kurt Lechner, Toine Manders, Nickolay Mladenov, Bill Newton Dunn, Zita Pleštinská, Karin Riis-Jørgensen, Giovanni Rivera, Luisa Fernanda Rudi Ubeda, Heide Rühle, Leopold Józef Rutowicz, Christel Schaldemose, Andreas Schwab, Eva-Britt Svensson, Bernadette Vergnaud			
Substitute(s) present for the final vote	Emmanouil Angelakas, André Brie, Wolfgang Bulfon, Colm Burke, Manuel Medina Ortega			
Substitute(s) under Rule 178(2) present for the final vote	Mojca Drčar Murko			