

# Procedure file

| Basic information   |                                       |
|---|---------------------------------------|
| CNS - Consultation procedure<br>Regulation  | 1997/0016(CNS)<br>Procedure completed |
| EC own resources, controls: powers and obligations of the Commission agents (regul. 1552/89/EEC/EURATOM)<br>Repealed by <a href="#">2011/0184(APP)</a><br>Subject<br>8.70.01 Financing of the budget, own resources |                                       |

| Key players                   |   |                                  |            |
|-------------------------------|---|----------------------------------|------------|
| European Parliament           | Committee responsible                                 | Rapporteur                       | Appointed  |
|                               | <b>CONT</b> Budgetary Control                         |                                  | 26/02/1997 |
|                               |   | PPE <a href="#">BARDONG Otto</a> |            |
| Council of the European Union | Council configuration                                 | Meeting                          | Date       |
|                               | <a href="#">Economic and Financial Affairs ECOFIN</a> | <a href="#">2175</a>             | 10/05/1999 |
|                               | <a href="#">Economic and Financial Affairs ECOFIN</a> | <a href="#">2136</a>             | 23/11/1998 |

| Key events |   |                              |         |
|------------|---|------------------------------|---------|
| 10/01/1997 | Legislative proposal published                                  | COM(1996)0717                | Summary |
| 19/02/1997 | Committee referral announced in Parliament                      |                              |         |
| 22/07/1997 | Vote in committee   |                              | Summary |
| 22/07/1997 | Committee report tabled for plenary, 1st reading/single reading | <a href="#">A4-0256/1997</a> |         |
| 16/09/1997 | Decision by Parliament  | T4-0428/1997                 | Summary |
| 05/12/1997 | Modified legislative proposal published                         | COM(1997)0668                | Summary |
| 15/06/1998 | Modified legislative proposal published                         | <a href="#">08394/1998</a>   |         |
| 23/11/1998 | Debate in Council   | <a href="#">2136</a>         |         |
| 10/05/1999 | Act adopted by Council after consultation of Parliament         |                              |         |
| 10/05/1999 | End of procedure in Parliament                                  |                              |         |
| 20/05/1999 | Final act published in Official Journal                         |                              |         |

| Technical information  |                              |
|------------------------|------------------------------|
| Procedure reference    | 1997/0016(CNS)               |
| Procedure type         | CNS - Consultation procedure |
| Procedure subtype      | Legislation                  |
| Legislative instrument | Regulation                   |

|                            |   |
|----------------------------|---|
|                            | Repealed by <a href="#">2011/0184(APP)</a>                                  |
| Legal basis                | EC Treaty (after Amsterdam) EC 279; Euratom Treaty A 183; ECSC Treaty C 078 |
| Stage reached in procedure | Procedure completed   |
| Committee dossier          | CONT/4/08657  |

### Documentation gateway

|   |   |            |     |         |
|---|---|------------|-----|---------|
| Legislative proposal  | <a href="#">COM(1996)0717</a><br><a href="#">OJ C 095 24.03.1997, p. 0033</a> | 10/01/1997 | EC  | Summary |
| Committee draft report  | PE222.173   | 05/06/1997 | EP  |         |
| Committee report tabled for plenary, 1st reading/single reading | <a href="#">A4-0256/1997</a><br><a href="#">OJ C 304 06.10.1997, p. 0006</a>  | 22/07/1997 | EP  |         |
| Text adopted by Parliament, 1st reading/single reading          | T4-0428/1997<br><a href="#">OJ C 304 06.10.1997, p. 0024-0036</a>             | 16/09/1997 | EP  | Summary |
| Modified legislative proposal                                   | COM(1997)0668<br><a href="#">OJ C 004 08.01.1998, p. 0005</a>                 | 05/12/1997 | EC  | Summary |
| Modified legislative proposal                                   | <a href="#">08394/1998</a>  | 15/06/1998 | CSL |         |

### Additional information

|                     |                         |
|---------------------|-------------------------|
| European Commission | <a href="#">EUR-Lex</a> |
|---------------------|-------------------------|

### Final act

[Regulation 1999/1026](#)  
[OJ L 126 20.05.1999, p. 0001](#) Summary

## EC own resources, controls: powers and obligations of the Commission agents (regul. 1552/89/EEC/EURATOM)

OBJECTIVE: the proposal seeks to replace Regulation 165/74/EEC, EURATOM, ECSC determining the powers and obligations of agents authorized by the Commission to take account of legislative and administrative developments. SUBSTANCE: Regulation 165/74 is to be replaced by extending its scope to on-the-spot inspections and providing for the possibility for the Commission to authorize officials and other agents to undertake on-the-spot inspections. ?

## EC own resources, controls: powers and obligations of the Commission agents (regul. 1552/89/EEC/EURATOM)

The committee unanimously adopted the draft resolution extending the powers of agents authorized by the Commission. The rapporteur, Mr Otto BARDONG (PPE, A), considered that extending the definition of authorized agents to allow recourse, where necessary, to inspection responsibilities is justified on the grounds both of the complexity of the concepts used in the customs sector and the lack of transparency of VAT and GDP own resources.?

## EC own resources, controls: powers and obligations of the Commission agents (regul. 1552/89/EEC/EURATOM)

In adopting the report by Mr Otto BARDONG (PPE, D), Parliament asked that national experts seconded to the Commission by the Member States be allowed to attend on-the-spot controls and inspections. ?

## EC own resources, controls: powers and obligations of the Commission agents (regul.

The Commission has incorporated the following amendments to take account of the opinions of the Court of Auditors and the European Parliament: - amendment of the title of the new regulation so that it refers specifically to all own resources (as all of them are covered by the new rules); - amendment to specify the provisions applicable to VAT and GNP own resources, with a view to having common and coherent arrangements for all own resources; - extension of the concept of authorized agents to cover seconded national experts. ?

## EC own resources, controls: powers and obligations of the Commission agents (regul. 1552/89/EEC/EURATOM)

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**PURPOSE:** to replace regulation 165/74/EEC, Euratom, ECSC determining the powers and obligations of agents authorised by the Commission to carry out controls and inspections of the Communities' own resources, to take account of legislative and administrative developments. **COMMUNITY MEASURE:** Council regulation 1026/1999/EC, Euratom determining the powers and obligations of agents authorised by the Commission to carry out controls and inspections of the Communities' own resources. **CONTENT:** Council regulation 165/74/EEC, Euratom, ECSC determining the powers and obligations of agents carrying out inspections of the Communities own resources originally excluded those accruing from VAT. Article 11(2) of regulation 1553/89/EEC, Euratom subsequently extended the application of regulation 165/74/EEC, Euratom, ECSC to controls on the own resources accruing from VAT. Furthermore, regulation 1552/89/EEC, Euratom lays down that the Commission, together with the Member State concerned, carry out inspections relating to the own resource based on GNP. This new regulation repeals regulation 165/74/EEC, Euratom, ECSC and Article 11(2) of regulation 1553/89/EEC and lays down provisions covering the powers and obligations of authorised agents applicable to all own resources, taking account of the specific nature of the own resource accruing from VAT and that based on GNP. The regulation gives particular attention to the rules to be observed by all Community officials and servants and also national experts on secondment, as regards professional confidentiality and the protection of personal data. The regulation further establishes that detached national experts must act under the responsibility of the Commission under the same conditions as its own agents. The Member States concerned may raise a duly substantiated objection to the presence, at an inspection or control, of a detached national expert. The Member State concerned will be informed of the results of these on the spot inspections within three months. The Member State will then have a further three months, following receipt of this communication, to submit its own observations. However, for duly substantiated reasons, the Commission may request the Member State to respond within one month. This may be declined by the Member State by means of a communications setting out the reasons for so doing. Following this procedure, the results and observations (together with a summary report in the case of controls on own resources accruing from VAT) will be presented to the other Member States within the Advisory Committee on own resources. The results of inspections of GNP-based own resources will be presented to the other Member States within the GNP Committee provided for by Council directive 89/130/EEC, Euratom on the harmonisation of the compilation of gross national product at market prices. **ENTRY INTO FORCE:** 21/05/1999.?