

# COMMISSION OF THE EUROPEAN COMMUNITIES

COM(76) 514 final.

Brussels, 6 October 1976

## PROPOSAL FOR A COUNCIL DIRECTIVE

amending the Directive of 15 March 1976 on mutual assistance for the recovery of claims resulting from operations forming part of the system of financing the European Agricultural Guidance and Guarantee Fund, and of agricultural levies and Customs duties.

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(submitted to the Council by the Commission)

COM(76) 514 final.



## EXPLANATORY MEMORANDUM

On 15th March 1976 the Council adopted a Directive on mutual assistance for the recovery of claims resulting from operations forming part of the system of financing the European Agricultural Guidance and Guarantee Fund, and of agricultural levies and customs duties (1).

For value added tax, excise duties and other consumption taxes no machinery yet exists between Member States for organising either cooperation for the recovery, under these tax headings, of sums due to each Member State at importation or within a Member State's territory or for the exchange of information relevant to them.

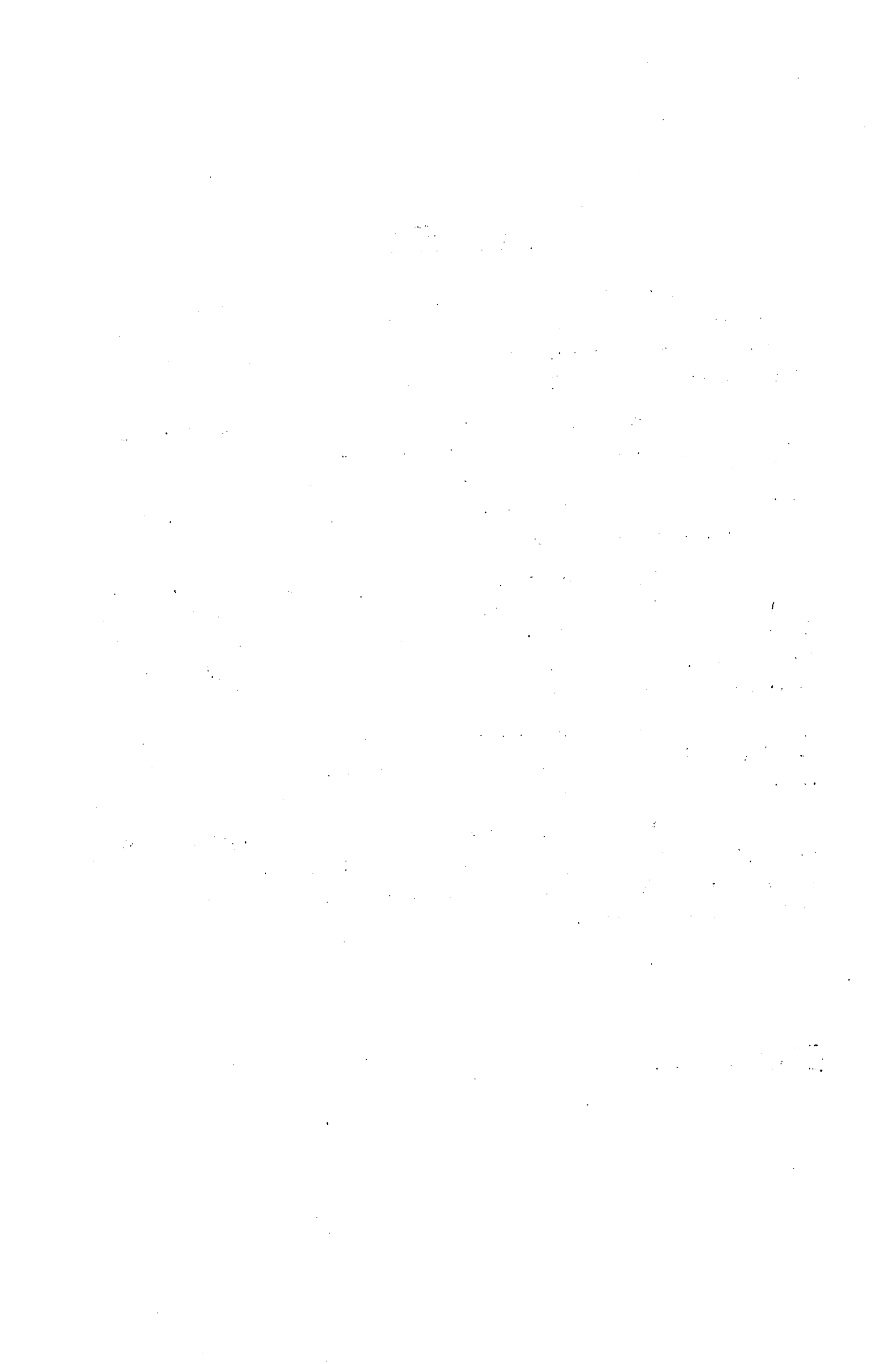
Taking into account the parallelism which exists between recovery of agricultural levies and customs duties on the one hand, and that for the recovery of indirect taxes and duties on the other, it is necessary to lay down common rules of mutual assistance between Member States in order to provide for all these taxes.

To achieve this objective, this proposal seeks to amend Council Directive of 15 March 1976, quoted above, by extending its scope to include value added tax, excise duties and other consumption taxes.

All the provisions of the Directive of 15 March 1976 are therefore applicable for value added tax, excise duties and other consumption taxes as soon as a Member State has adopted measures to implement the Directive in conformity with its Article 24.

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(1) O.J. No L 73 of 19 March 1976



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amending the Directive of 15 March 1976 on mutual assistance for the recovery of claims resulting from operations forming part of the system of financing the European Agricultural Guidance and Guarantee Fund, and of agricultural levies and customs duties.

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THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 100 thereof,

Having regard to the proposal from the Commission,

Having regard to the Opinion of the European Parliament,

Having regard to the Opinion of the Economic and Social Committee,

Whereas it is not at present possible, in principle, to enforce in one Member State a claim for recovery of value added tax, excise duties and other consumption taxes, substantiated by a document drawn up by the authorities of another Member State ;

Whereas the fact that national provisions relating to recovery of value added tax, excise duties and other consumption taxes are applicable only within national territories is in itself an obstacle to the establishment and functioning of the common market ; whereas it is therefore necessary to adopt common rules, between Member States, on mutual assistance for recovery ; whereas they must also apply to the recovery of interest and costs incidental to such claims ;

Whereas the Council has, by Directive 76/308/EEC of 15 March 1976 (1), adopted common rules for the recovery of claims resulting from operations forming part of the system of financing the European Agricultural Guidance and Guarantee Fund, and of agricultural levies and customs duties;

Whereas it is possible to have recourse to these same rules for tax purposes; whereas it is sufficient, therefore, to extend the scope of the said Directive,

HAS ADOPTED THIS DIRECTIVE :

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(1) OJ No L 73, 19.3.1976, p. 18

Article 1

The title of the Council Directive of 15 March 1976 shall be amended to read as follows :

"Council Directive of 15 March 1976 on mutual assistance for the recovery of claims :

1. resulting from operations forming part of the system of financing the European Agricultural Guidance and Guarantee Fund, and of agricultural levies and customs duties, and
2. of value added tax, excise duties and other consumption taxes."

Article 2

Article 2 of the said Directive shall be amended as follows :

- a) substitute letter "(c)" for letter "(d)" ;
- b) after paragraph "(c)" insert the following paragraph "(d)" :  
"value added tax, excise duties and other consumption taxes."

Article 3

This Directive is addressed to the Member States.

Done at Brussels, ...

For the Council

3