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## INTERIM REPORT

drawn up on behalf of the Committee on Economic and Monetary Affairs

on ~~s~~implification of customs procedures, customs legislation and institutional methods for dealing with customs matters (doc. 356/76) and on the Commission's proposal to the Council (doc. 520/76) for a regulation instituting a Community export declaration form

Rapporteur: Mr K. NYBORG

PE 47.794/fin.

1.2.3

English Edition



On 14 October 1976 the European Parliament referred the motion for a resolution tabled by Mr Schwörer and Mr Mitterdorfer pursuant to Rule 25 of the Rules of Procedure on simplification of customs procedures, customs legislation and institutional methods for dealing with customs matters (Doc. 356/76) to the Committee on Economic and Monetary Affairs.

On 18 January 1977 the Committee on Economic and Monetary Affairs appointed Mr K. Nyborg rapporteur.

By letter of 17 January 1977 the Council requested the European Parliament, pursuant to Article 235 of the EEC Treaty, to deliver an opinion on the proposal from the Commission to the Council for a regulation instituting a Community export declaration form.

The European Parliament referred this proposal for a regulation to the Committee on Economic and Monetary Affairs which, at its meeting of 15 February 1977, appointed Mr K. Nyborg rapporteur and decided to consider this proposal for a regulation in conjunction with the above-mentioned motion for a resolution.

The committee considered the motion for a resolution pursuant to Rule 25 of the Rules of Procedure at its meetings of 14 February and 17 March 1977 and the proposal for a regulation at its meeting of 17 March 1977.

At the same meeting the committee unanimously adopted the motion for a resolution.

Present: Mr Glinne, chairman; Mr Notenboom, Sir Brandon Rhys Williams, Mr Leonardi, vice-chairmen; Mr Nyborg, rapporteur; Lord Ardwick, Mr Delmotte (deputizing for Mr Van der Hek), Mr Jakobsen, Mr Normanton, Mr Clerfayt, Mr De Keersmaeker and Lord Bruce of Donington.

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The Committee on Economic and Monetary Affairs hereby submits to the European Parliament the following motion for a resolution together with explanatory statement:

MOTION FOR A RESOLUTION

on simplification of customs procedures, customs legislation and institutional methods for dealing with customs matters, with opinion on the Commission's proposal to the Council for a regulation instituting a Community export declaration form

The European Parliament,

- having regard to the political, economic and psychological importance of all measures to improve the functioning of the customs union;
  - having regard to its resolution of 7 July 1975<sup>1</sup>;
  - having regard to the motion for a resolution pursuant to Rule 25 of the Rules of Procedure on simplification of customs procedures, customs legislation and institutional methods for dealing with customs matters (Doc. 356/76);
  - having regard to the statements by the President of the Council and the Commission Member during the debate on Oral Questions (Doc. 317/76)<sup>2</sup>;
  - having regard to the proposal from the Commission for a regulation instituting a Community export declaration form<sup>3</sup>;
  - having been consulted by the Council pursuant to Article 235 of the EEC Treaty (Doc. 520/76);
  - having regard to the report by the Committee on Economic and Monetary Affairs (Doc. 14/77);
1. Notes that the amount of administrative work to which firms and private persons have to attend when sending goods or small consignments has not decreased despite the creation of the customs union;
  2. Stresses that the creation of a customs union involves not only the replacement of national customs tariffs with common tariffs but also the harmonization of national administration of the common customs tariff and other national laws and provisions in order to avoid unnecessary waste of time and money when persons or goods are to cross one of the Community's internal frontiers or external customs frontiers;

<sup>1</sup> OJ No. C 179, 6.8.1975, p.7

<sup>2</sup> OJ No. C 259, 4.11.1976, p.23

<sup>3</sup> OJ No. C 37, 14.2.1977, p.66

3. Stresses that the present situation leads to shifts in trade and production patterns, which are contrary to the objectives of the EEC Treaty;
4. Regards this situation as a luxury that the Community can ill afford at a time of growing economic difficulties for its Member States, having regard to the need to maintain the competitive position of its industries and especially in view of its efforts to maintain the highest possible living standards for its citizens;
5. Fully appreciates the progress made in recent years, not least the fact that, since the European Parliament last delivered an opinion on the simplification of customs procedures,<sup>1</sup> new rules have been adopted for:
  - processing outside the Community (COM(74) 417);
  - the recovery of sums paid in error and of agricultural levies and duties (COM(72) 1578);
  - the duty-free importation of educational, scientific and cultural works (COM(73) 208);
  - the simplification of customs tariffs on agricultural products;
  - rules of origin in trade with EFTA countries, etc.;
6. Is, however, of the opinion that the introduction of a uniform administration of customs legislation and the free movement of goods in the Community is proceeding too slowly;
7. Endorses and welcomes the Commission's proposal for the institution of a Community export declaration form<sup>2</sup>;
8. Urges the Commission to continue and intensify its efforts to draw up common customs legislation; points out that so far a basic regulation on 'Community consignments' has been achieved and agrees that revision and simplification of the rules of origin and common rules for the administration of the relevant customs tariffs should have high priority; also points out the particular need for drawing up common rules for the calculation of dutiable value;
9. Appreciates the fact that, before 1 July 1977, the Commission will draw up and submit a report on the situation in the customs union and urges the Commission to put forward as quickly as possible proposals for implementing its 1975 programme for the simplification of customs procedures<sup>3</sup> and the European Parliament's opinion of 7 July 1975;

<sup>1</sup> OJ No. C 179, 6.8.1975, p. 7

<sup>2</sup> OJ No. C 37, 14.2.1977, p. 66

<sup>3</sup> COM(75) 67

10. Urges the Council to adopt at an early date the Commission proposals for the administration of the customs union<sup>1</sup>, especially those on:
- mutual assistance between the competent authorities of the Member States and between the latter and the Commission for ensuring the correct application of Community customs and agricultural regulations<sup>2</sup>;
  - the release of goods for free circulation<sup>3</sup>;
  - repayment of customs duties<sup>4</sup>;
  - guarantee arrangements for the transit trade<sup>5</sup>;
  - export documents<sup>6</sup>;
  - customs exemption for small consignments of a non-commercial nature<sup>7</sup>;
11. Makes an urgent appeal to the Member States to approve the measures already adopted for simplifying customs legislation and to do their utmost to support the efforts of the European authorities towards harmonization, and stresses that this is of particular importance to small and medium-sized undertakings;
12. Urges the Commission to seek the support of the European Parliament if it has difficulty in getting its harmonization proposals accepted by the customs authorities in one or more Member States;
13. Instructs its President to forward this resolution to the Council and Commission of the European Communities and to Member States' governments and parliaments.

<sup>1</sup>See list in SEC(77) 62

<sup>2</sup>COM(73) 538

<sup>3</sup>COM(73) 2137

<sup>4</sup>OJ No. C 54, 8.3.1976

<sup>5</sup>OJ No. C 204, 11.8.1975

<sup>6</sup>COM(76) 698

<sup>7</sup>COM(74) 2084 and COM(75) 163

EXPLANATORY STATEMENT

In response to an oral question with debate put by the Committee on Economic and Monetary Affairs, Commissioner Gundelach gave an account on 13 October 1976 of the present state of affairs regarding the implementation of the customs union. It emerged from his statement that the Commission would be submitting a written report during 1977, and there was also the possibility that the work programme adopted in 1975 might be revised.

The Committee on Economic and Monetary Affairs agrees with the authors of the motion for a resolution tabled pursuant to Rule 25 of the Rules of Procedure that there is good reason to emphasize 1 July 1977 as being the date when customs barriers between the old and the new Member States in principle disappear. An extremely significant part of the customs union will then have been achieved. The Committee on Economic and Monetary Affairs is however particularly concerned at the lack of progress in simplifying customs formalities and the failure to reduce the number of staff in the national customs authorities. The Committee on Economic and Monetary Affairs considers that it is necessary to step up efforts to achieve harmonization and simplification of national customs administrations but has decided against embarking on a detailed discussion of a work programme in this field until the Commission has produced the abovementioned report.

As regards the Commission's proposal instituting a Community export declaration form, the committee views this measure as a modest and very small step forward. Nevertheless, the committee can endorse the proposal without reservation on the basis that each small step forward is better than no step at all and that any simplification of paperwork will afford a measure of relief to small and medium-sized undertakings in particular.

In the light of the above, the Committee on Economic and Monetary Affairs has chosen to deliver an interim report on the two measures referred to the committee (motion for a resolution and proposal for a regulation) and plans to return to the more wide-ranging aspects of the matter, once the Commission's report and any proposals it might submit for amendments to the work programme are available.



MOTION FOR A RESOLUTION

tabled by Mr SCHWORER and Mr MITTERDORFER

pursuant to Rule 25 of the Rules of Procedure

on simplification of customs procedures, customs legislation and institutional methods for dealing with customs matters (Doc. 356/76).

The European Parliament,

- having regard to the political, economic and psychological importance of all measures aimed at improving the functioning of the Customs Union,
  - having regard to the statements made on 13 October 1976 by the President-in-Office of the Council and the member of the Commission during the discussion of Oral Questions Nos. 0-45 and 0-46/76 (Doc. 317/76),
1. Takes the view that the achievement of free movement of goods is proceeding too slowly;
  2. Calls on the Council and the Commission to work incessantly for the improvement of Community customs legislation;
  3. Makes an urgent appeal to the Member States to approve the measures aimed at simplifying customs legislation proposed by the Commission in its programme and approved by the Council, and to do their utmost to support the efforts of the European authorities towards harmonization;
  4. Bases its appeal on the conviction that, contrary to the objectives of the EEC Treaty, outdated customs regulations place an increased cost burden on the economy and dislocate transport and economic activity;
  5. Regards this situation as a luxury which the Community can ill afford at a time of growing economic difficulties for its Member States, having regard to the need to maintain the competitive position of its industries and especially in view of its efforts to maintain the highest possible living standards for its citizens;
  6. Calls on its President to forward this motion for a resolution to the Council and the Commission.

