

**COMMISSION IMPLEMENTING DECISION (EU, Euratom) 2018/194****of 8 February 2018****establishing models for statements of accounts for entitlements to own resources and a form for reports on irrecoverable amounts corresponding to the entitlements to own resources pursuant to Council Regulation (EU, Euratom) No 609/2014**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to the Treaty establishing the European Atomic Energy Community,

Having regard to Council Regulation (EU, Euratom) No 609/2014 of 26 May 2014 on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements <sup>(1)</sup>, and in particular Articles 6(4) and 13(3) thereof,

After consulting the Advisory Committee on Own Resources,

Whereas:

- (1) Commission Implementing Decision (EU, Euratom) 2016/2366 <sup>(2)</sup>, lays down the arrangements for the transmission of information to the Commission by the Member States under the system of own resources.
- (2) Models should be established for the monthly transmission of the statements of the 'A' and of the 'B' account so that they can be reported in a structured manner. It is necessary to clarify that 'amounts recovered' reflects the fulfilment of the Member States' financial obligations to make available traditional own resources and not only payments received by Member States of economic operators owing customs duties. 'Amounts recovered' should therefore explicitly include those amounts, which are made available to the Union budget because their non-recovery towards debtors is attributable to the Member States following administrative errors or lack of diligence in Member States' recovery efforts. Additional information should be provided in the statements in order to contribute to more clarity and transparency of the statements.
- (3) All amounts made available as traditional own resources on the Commission's accounts according to Article 9 of Regulation (EU, Euratom) No 609/2014, should be introduced in the accounting statements and their annexes. To ensure that all amounts are recorded, even those made available outside of the time limit laid down in Article 10(1) of Regulation (EU, Euratom) No 609/2014, additional information should be introduced in subsequent annexes to the statements of the 'A' account.
- (4) The report referred to in Article 13(3) of Regulation (EU, Euratom) No 609/2014 should contain all the facts necessary for a full examination of the reasons, which prevented the Member State from making available amounts deemed or declared irrecoverable exceeding EUR 100 000, including the recovery measures taken by the Member State. The reports submitted under Implementing Decision (EU, Euratom) 2016/2366 are sometimes not exhaustive and for that reason requests for additional information need to be made to the Member States concerned. It is therefore necessary to introduce additional elements and clarifications in the existing forms, such as further details on the debt incurred and the events leading to the establishment of the entitlement, on mutual assistance, and on the payment and recovery process.
- (5) Account needs to be taken of the amendments to Regulation (EU, Euratom) No 609/2014 introduced by Council Regulation (EU, Euratom) 2016/804 <sup>(3)</sup> applicable from 1 October 2016 with regard to the potential release from the obligation to make to the Union's budget those amounts of traditional own resources available that prove irrecoverable due to deferred entry in the accounts or deferred notification of customs debts in order not to prejudice criminal investigations affecting the financial interests of the Union.

<sup>(1)</sup> OJ L 168, 7.6.2014, p. 39.

<sup>(2)</sup> Commission Implementing Decision (EU, Euratom) 2016/2366 of 19 December 2016 establishing models for statements of accounts for entitlements to own resources and a form for reports on irrecoverable amounts corresponding to the entitlements to own resources pursuant to Council Regulation (EU, Euratom) No 609/2014 (OJ L 350, 22.12.2016, p. 30).

<sup>(3)</sup> Council Regulation (EU, Euratom) 2016/804 of 17 May 2016 amending Regulation (EU, Euratom) No 609/2014 on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements (OJ L 132, 21.5.2016, p. 85).

- (6) It is necessary to provide for transitional period to give Member States time to adapt to the changes introduced in the forms for reporting under Articles 6(4) and 13(3) of Regulation (EU, Euratom) No 609/2014.
- (7) For reasons of clarity and legal certainty Implementing Decision (EU, Euratom) 2016/2366 should be repealed,

HAS ADOPTED THIS DECISION:

*Article 1*

Member States shall use the models set out in Annexes I, II, III and IV to this Decision to draw up the statements of accounts for the entitlements to own resources referred to in Article 6(4) of Regulation (EU, Euratom) No 609/2014.

*Article 2*

Member States shall use the form set out in Annex V to this Decision to draw up reports on irrecoverable amounts corresponding to entitlements to own resources referred to in Article 13(3) of Regulation (EU, Euratom) No 609/2014. They shall transmit those reports using the electronic web-based management and information system supplied by the Commission.

*Article 3*

1. Member States shall use the models referred to in Article 1 of this Decision as from 20 July 2018 at the latest. Member States may use the models referred to in Article 1 of Implementing Decision (EU, Euratom) 2016/2366 until 19 July 2018.

2. Member States shall use the form referred to in Article 2 of this Decision as from 1 September 2018. Member States shall use the form referred to in Article 2 of Implementing Decision (EU, Euratom) 2016/2366 until 31 August 2018.

*Article 4*

Implementing Decision (EU, Euratom) 2016/2366 is repealed as from 1 September 2018.

*Article 5*

This Decision shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

Done at Brussels, 8 February 2018.

*For the Commission*  
*The President*  
Jean-Claude JUNCKER

## ANNEX I

## 'A' ACCOUNT OF OWN RESOURCES OF THE EUROPEAN UNION

Statement of established entitlements <sup>(1)</sup>

Member State:

Month/year:

*(national currency)*

NATURE OF RESOURCE		Member State's reference (optional)	Accounts established during month <sup>(2)</sup> (1)	Amounts recovered from separate account <sup>(3)</sup> (2)	Corrections to earlier establishments <sup>(4)</sup>		Gross amounts  (5) = (1) + (2) + (3) – (4)	Net amounts  (6)
					+	–		
					(3)	(4)		
1210	Customs duties (excluding counter-vailing and anti-dumping)							
1230	Countervailing and anti-dumping duties on products							
1240	Countervailing and anti-dumping duties on services							
<b>12</b>	<b>CUSTOMS DUTIES</b>							
1100	Production levies related to the marketing year 2005/2006 and previous years							
1110	Sugar storage levies							
1130	Charges levied on non-exported C sugar, C isoglucose and C inulin syrup production, and on substituted C sugar and C isoglucose							
1170	Production charge							

		(national currency)						
NATURE OF RESOURCE		Member State's reference (optional)	Accounts established during month <sup>(2)</sup> (1)	Amounts recovered from separate account <sup>(3)</sup> (2)	Corrections to earlier establishments <sup>(4)</sup>		Gross amounts  (5) = (1) + (2) + (3) - (4)	Net amounts  (6)
					+	-		
					(3)	(4)		
1180	One-off amounts on additional sugar quota and supplementary isoglucose quota							
1190	Surplus amount							
11	<b>SUGAR LEVIES</b>							
<b>TOTAL 12 + 11</b>								
					- 20 % collection costs - 25 % collection costs <sup>(5)</sup> - 10 % collection costs <sup>(6)</sup>			
					Total to be paid to the EU			

<sup>(1)</sup> Including entitlements as a result of inspections and detected cases of fraud and irregularities.  
<sup>(2)</sup> Including accounting corrections.  
<sup>(3)</sup> Including amounts declared or deemed irrecoverable for reasons attributable to the Member States.  
<sup>(4)</sup> Corrections to initial establishments, in particular cases of post-clearance recovery and repayment. For sugar, corrections relating to earlier years must mention the corresponding marketing year.  
<sup>(5)</sup> The 25 % deduction rate is to be applied to amounts which, in accordance with applicable Union rules, should have been made available between 1 March 2001 and 28 February 2014.  
<sup>(6)</sup> The 10 % deduction rate is to be applied to amounts which, in accordance with applicable Union rules, should have been made available before 28 February 2001.

## ANNEX TO THE STATEMENT OF THE 'A' ACCOUNT OF THE OWN RESOURCES OF THE EUROPEAN UNION

Monitoring of recovery of amounts which relate to cases of irregularities or delays identified through control and supervision measures <sup>(1)</sup>

Month/year

(national currency)

Gross amount of own resources recovered	References to irregularities or delays in the establishment, entry in the accounts and making available of own resources noted as a result of national or Union inspections <sup>(2)</sup> <sup>(3)</sup> <sup>(4)</sup>	Rate of deduction to be applied <sup>(5)</sup>			Amounts included under the heading 'Total to be paid to the EU'		Other information <sup>(6)</sup>
		20 %	25 %	10 %	YES <sup>(7)</sup>	NO <sup>(8)</sup>	
Total:							

<sup>(1)</sup> Article 2(3) or third subparagraph of Article 4(6) of Regulation (EU, Euratom) No 608/2014.<sup>(2)</sup> References to reports pursuant to Article 13(3) of Regulation (EU, Euratom) No 609/2014 are also to be shown in this column.<sup>(3)</sup> References to Commission letters and inspection reports are also to be mentioned in this column.<sup>(4)</sup> If applicable, the following specific references shall also be mentioned:

- OWNRES reference;
- References to identify individual payments related to Member States' financial responsibility for administrative errors;
- References to the national decisions, as also included in the Annex to the statement of the separate account (Annex IV) in cases where the Member State autonomously considers that the conditions of Article 13(2) of Regulation (EU, Euratom) No 609/2014 are not met and TOR is made available voluntarily.

<sup>(5)</sup> Mark with an X the retention rate applied to the amount.<sup>(6)</sup> Include in this heading further information regarding each amount entered in the annex:

- If an amount is made available separately from the current monthly statement and not included in the 'Total to be paid to the EU', indicate here the date of making available of the amount and information to identify the amount at stake;
- Indicate here if a payment is conditional;
- Regular date for making the amount available.

<sup>(7)</sup> Mark with an X, if the amount is included in the current monthly statement.<sup>(8)</sup> Mark with an X if the amount was made available separately and not included in a previous statement or Annex.

OWN RESOURCES OF THE EUROPEAN UNION — SEPARATE ACCOUNT <sup>(1)</sup>

Statement of established entitlements not included in 'A' account

Member State:

Quarter/year:

(national currency)

NATURE OF RESOURCE		Outstanding from previous quarter  (1)	Established entitlements for current quarter  (2)	Corrections of establishments (Article 8) <sup>(2)</sup>  (3)	Irrecoverable amounts which cannot be made available for justified reasons (Article 13(2)) <sup>(3)</sup>  (4)	Total (1 + 2 ± 3 - 4)  (5)	Amounts recovered for the EU budget during quarter <sup>(4)</sup> <sup>(5)</sup>  (6)	Outstanding at end of current quarter  (7) = (5) - (6)
1210	Customs duties (excluding counter-vailing and anti-dumping)							
1230	Countervailing and anti-dumping duties on products							
1240	Countervailing and anti-dumping duties on services							
<b>12</b>	<b>CUSTOMS DUTIES</b>							
1100	Production levies related to the marketing year 2005/2006 and previous years							
1110	Sugar storage levies							
1130	Charges levied on non-exported C sugar, C isoglucose and C inulin syrup production, and on substituted C sugar and C isoglucose							
1170	Production charge							

(national currency)

NATURE OF RESOURCE		Outstanding from previous quarter  (1)	Established entitlements for current quarter  (2)	Corrections of establishments (Article 8) <sup>(2)</sup>  (3)	Irrecoverable amounts which cannot be made available for justified reasons (Article 13(2)) <sup>(3)</sup>  (4)	Total (1 + 2 ± 3 – 4)  (5)	Amounts recovered for the EU budget during quarter <sup>(4)</sup> <sup>(5)</sup>  (6)	Outstanding at end of current quarter  (7) = (5) – (6)
1180	One-off amounts on additional sugar quota and supplementary isoglucose quota							
1190	Surplus amount							
<b>11</b>	<b>SUGAR LEVIES</b>							
<b>TOTAL 12 + 11</b>								
						Estimate of amounts established for which recovery is unlikely <sup>(6)</sup>		

<sup>(1)</sup> 'B' account kept pursuant to the second subparagraph of Article 6(3) of Regulation (EU, Euratom) No 609/2014, including entitlements established as a result of inspections and detected cases of fraud and irregularities.

<sup>(2)</sup> Correction of establishments shall be understood as corrections, including cancellations resulting from a revision of the initial establishment arising from previous quarters. They differ by nature from those entered in column (4).

<sup>(3)</sup> All the cases are to be set out in Annex IV which is to be returned at the same time as this quarterly statement. The total for this column (4) and the total in column 2 of Annex IV shall be the same.

<sup>(4)</sup> The total for this column shall be the same as the total given in column (2) of the statement of the 'A' account for the three months concerned.

<sup>(5)</sup> Including all amounts which had not been recovered from debtors for reasons attributable to the Member State. These need to be entered in column 2 of the 'A' account statement (Annex I) and are equally to be shown in column 1 of Annex IV.

<sup>(6)</sup> Compulsory for the final quarter of each year. If the estimate comes to zero, the word 'nil' shall be entered.

## ANNEX IV

## ANNEX TO THE STATEMENT OF THE SEPARATE ACCOUNT OF THE OWN RESOURCES OF THE EUROPEAN UNION

List of amounts in the 'B' account declared or deemed irrecoverable <sup>(1)</sup> <sup>(2)</sup>

Quarter/year

Gross amount of own resources		Reference to national decision	OWNRES reference <sup>(3)</sup>	WOMIS reference <sup>(3)</sup>
Entered in the 'A' account	Not entered in the 'A' account			
(1)	(2)			
TOTAL:	TOTAL:			

<sup>(1)</sup> Article 13(2) of Regulation (EU, Euratom) No 609/2014.<sup>(2)</sup> Including all amounts which had not been recovered from debtors for reasons attributable to the Member State.<sup>(3)</sup> If applicable.



## ANNEX V

**FORM OF THE REPORT <sup>(1)</sup> ON IRRECOVERABLE AMOUNTS CORRESPONDING TO THE ENTITLEMENTS TO OWN RESOURCES**

Unless otherwise stated, all information must be provided if available and relevant. All amounts are to be indicated in the currency of the respective Member State at the time of reporting.

**1. GENERAL DATA**

Member State: .....

Reference of the report: .....

*(the Member State's code/year of reporting/serial number of the year of reporting)*

Reference to a related information form sent beforehand pursuant to Article 5(1) of Regulation (EU, Euratom) No 608/2014: .....

Justification of absence of a reference to the aforementioned information form: .....

Case related to a Union inspection (Yes/No)

Reference to a related Union inspection: .....

Total amount irrecoverable: .....

Authority that declared or deemed the amount irrecoverable: .....

National reference of the administrative decision of irrecoverability: .....

*(See third column of Annex IV)*

Date of the administrative decision on irrecoverability: .....

Date on which the amount was to be deemed irrecoverable: .....

**2. DEBT INCURRED**

Date or period during which the debt was incurred: .....

Legal basis for the incurrence of the debt: .....

*(Legal bases preceding Council Regulation (EEC) No 2913/92 <sup>(2)</sup> are to be indicated by using the relevant article of Regulation (EEC) No 2913/92)*

Indirect representation (Article 18 of Regulation (EU) No 952/2013 of the European Parliament and of the Council <sup>(3)</sup> or precursors): (Yes/No)

Customs situation: .....

*(Customs procedure in force, situation of the goods or customs-approved treatment at the time of the customs debt being incurred)*

Additional details to be indicated in the case of transit movements:

— Date(s) of acceptance of the customs declaration <sup>(4)</sup>: .....

— Member State(s) of departure or entry into the Union (ISO Code): .....

— Member State(s) of destination or exit from the Union (ISO Code): .....

— MRN(s) <sup>(5)</sup> of the transit declaration(s) or TIR operation(s): .....

— TIR carnet number(s): .....

<sup>(1)</sup> Referred to in the second and third subparagraph of Article 13(3) of Regulation (EU, Euratom) No 609/2014.

<sup>(2)</sup> Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ L 302, 19.10.1992, p. 1).

<sup>(3)</sup> Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ L 269, 10.10.2013, p. 1).

<sup>(4)</sup> Including TIR Carnets.

<sup>(5)</sup> International acronym for Master Reference Number/Movement Reference Number.

Type of check that led to the establishment of the entitlement: .....

— Checks not related to the acceptance of a customs declaration: .....

— Checks during clearance of a customs declaration including sample taking: .....

— Checks after clearance but before discharge of the customs procedure: .....

— Checks after discharge of the customs procedure for the goods: .....

— Checks after clearance and release for free circulation: .....

Date(s) of discharge of the customs procedure(s) to be communicated in the case of customs situations involving suspensive arrangements (e.g. fraudulent transit arrival confirmation): .....

Comprehensive description of events leading to the establishment of the entitlement:

*(The following questions shall be always addressed: What triggered the checks or investigations and when? When ended the checks or investigations (give data of report)? Which goods were involved? Give details of the grounds for which duties were evaded. Did the check or investigation allow for the calculation of additional duties and the identification of debtor(s)? Give the date, when the different debtors were identified and if applicable indicate the parts of the debt for which they became debtors.)*

Date when the investigation/customs inspection/control started; .....

Date when the report of the customs inspection/control was produced, allowing to identify the debtor(s) and the amount of additional duties; .....

### 3. MUTUAL ASSISTANCE

Case related to Mutual assistance (MA) within the meaning of Council Regulation (EC) No 515/97 <sup>(1)</sup> involving Commission departments (Yes/No)

Reference of the MA communication: .....

Date of receipt: .....

Comments (optional): .....

OLAF File reference (format: LL/yyyy/nnnn) .....

Joint Customs Operation (JCO) reference (if applicable) .....

Case related to a Risk information Form (RIF) or to a Common Priority Control Area (CPCA) (Yes/No)

RIF reference (if applicable) .....

CPCA reference. (if applicable) .....

### 4. ESTABLISHMENT OF THE ENTITLEMENT

Office of establishment: .....

Date of establishment: .....

Accounting reference of establishment (optional): .....

Date of entry in the B account (Article 6 of Regulation (EU, Euratom) No 609/2014): .....

Accounting reference of the B account (optional): .....

<sup>(1)</sup> Council Regulation (EC) No 515/97 of 13 March 1997 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 (OJ L 82, 22.3.1997, p. 1).

Entry in the accounts or notification of the customs debt deferred in order not to prejudice a criminal investigation affecting the financial interests of the Union (the second subparagraph of Article 13(2) of Regulation (EU, Euratom) No 609/2014) (yes/no)

Total amount of traditional own resources established: .....

Amount of customs and agricultural duties established, not including countervailing and antidumping duties: .....

.....

Amount of countervailing and antidumping duties established: .....

Amount of sugar/isoglucose levies established: .....

Corresponding established amount of national excise duties and VAT (optional): .....

Total amount of traditional own resources corrected (addition or deduction) after the initial establishment: .....

Amount of customs and agricultural duties corrected (addition or deduction) after the initial establishment, not including countervailing and antidumping duties: .....

Amount of countervailing and antidumping duties corrected (addition or deduction) after the initial establishment: ...

.....

Amount of sugar/isoglucose levies corrected (addition or deduction) after the initial establishment: .....

.....

Corresponding amount of national excise duties and VAT corrected (addition or deduction) after the initial establishment (optional): .....

Total amount of security/guarantee <sup>(1)</sup>: .....

*(Amount of Union own resources and if applicable national duties. It can be nil if there is a waiver or if a security is not lodged. In the case of a comprehensive guarantee less than 100 % of the reference amount, the reference amount shall also be indicated)*

Part of security to be allocated to Union own resources: .....

Type of security (compulsory, optional, not planned): .....

Type of compulsory security: .....

Reason why a planned security was not lodged: .....

Security made available to the Union: .....

Date on which the security was made available: .....

## 5. RECOVERY PROCESS

*(If there are several debtors for the same debt, the following information needs to be provided for each debtor)*

Quality of debtor <sup>(2)</sup>: .....

Amount owed, if less than total amount established: .....

Date of notification of the debt: .....

Date(s) of payment reminders: .....

<sup>(1)</sup> In some language versions of Regulation (EU) No 952/2013 the term 'guarantee' is used in the same context where in Regulation (EEC) No 2913/92 the term 'security' is used. For the purposes of this Annex those terms shall be read as 'security' in the meaning of the second subparagraph of Article 6(3) of Regulation (EU, Euratom) No 609/2014.

<sup>(2)</sup> Including civil liability debtors, indirect representatives and guarantors.

Establishment subject to an appeal procedure within the meaning of Article 243(1) of Regulation (EEC) No 2913/92 or Article 44 of Regulation (EU) No 952/2013 (Yes/No)

Levels attained in appeal procedure: .....

Date of first appeal lodged: .....

Date on which the definitive judgment is notified: .....

Comments (optional): .....

Suspension of implementation within the meaning of Articles 222 and 244 of Regulation (EEC) No 2913/92 and Article 876a of Commission Regulation (EEC) No 2454/93 <sup>(1)</sup> or Article 108(3) and Article 45 of Regulation (EU) No 952/2013 (Yes/No)

Security lodged on suspension (Yes/No)

Amount of security on suspension: .....

Reasons why no security was lodged on suspension: .....

*(Member States need to specify whether or not a security was waived because of foreseeable economic and social difficulties and the grounds for such a decision)*

Payment facilities within the meaning of Article 229 of Regulation (EEC) No 2913/92 or Article 112 of Regulation (EU) No 952/2013 (no request/request rejected/request accepted)

Description of payment facility arrangements: .....

Security lodged pursuant to payment facilities (Yes/No)

Amount of security pursuant to payment facilities: .....

Reason why no security was lodged on payment facilities: .....

*(Member States need to specify whether or not a security was waived because of foreseeable economic and social difficulties and the grounds for such a decision)*

Date of issue of enforcement order: .....

Notification of enforcement order (Yes/No)

Date of notification of enforcement order: .....

Comments on enforcement order (optional): .....

Date(s) of payment(s) received and made available: .....

Corresponding amount(s) of payment(s) received and made available: .....

Total amounts paid and made available: .....

Date(s) of attachments: .....

Amount obtained by way of attachment: .....

Comments on the attachment (optional): .....

Date of opening of bankruptcy/liquidation/insolvency proceedings: .....

Date of declaring the claim in those proceedings: .....

Date of closure of bankruptcy/liquidation/insolvency proceedings: .....

<sup>(1)</sup> Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (OJ L 253, 11.10.1993, p. 1).

Amount of own resources recovered from bankruptcy/liquidation/insolvency proceedings: .....

.....

Mutual assistance by other Member States in recovery (Council Directive 2010/24/EU <sup>(1)</sup> or precursors) (Yes/No)

Reference of Mutual assistance in recovery: .....

Member State contacted: .....

Date of request: .....

Amount recovered: .....

Date of reply: .....

Comments on the reply (in particular if the Member State contacted has not acted on the request): .....

.....

#### 6. REASONS WHY RECOVERY HAS PROVED IMPOSSIBLE FOR THE REMAINING AMOUNT

*(In this part the Member States shall clearly indicate for instance all the specific enforcement measures taken and the reasons why in the case of a bankruptcy/liquidation/insolvency procedure the amount received was not sufficient to cover the debt or why it covers only a part of the debt. Also, Member States shall explain in detail the circumstances if entry in the accounts or notification of customs debts was deferred in order not to prejudice criminal investigations affecting the financial interests of the Union.)*

*(Member States do not need to provide information they have already provided under points 1 to 5)*

#### 7. OTHER INFORMATION

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<sup>(1)</sup> Council Directive 2010/24/EU of 16 March 2010 concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures (OJ L 84, 31.3.2010, p. 1).