

II

(Preparatory Acts)

ECONOMIC AND SOCIAL COMMITTEE

Opinion on the proposal for a Council Directive amending Directive 76/308/EEC 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 (EAGGF), and of agricultural levies and customs duties and in respect of value added tax (VAT) ⁽¹⁾

(91/C 102/01)

On 10 December 1990, the Council decided to consult the Economic and Social Committee, under Article 100A of the Treaty establishing the European Economic Community, on the abovementioned proposal.

The Section for Economic, Financial and Monetary Questions, which was responsible for preparing the Committee's work on the subject, adopted its Opinion on 12 February 1991. The Rapporteur was Mr Bento Gonçalves.

At its 284th plenary session (meeting of 27 February 1991), the Economic and Social Committee unanimously adopted the following Opinion.

1. Introduction

1.1. The present proposal amending Directives 76/308/EEC and 79/1071/EEC of 15 March 1976 and 6 December 1979 respectively, is designed to improve procedures for mutual assistance between Member States for the recovery of claims resulting from EAGGF funding operations and of agricultural levies and customs duties. Procedures covering a) VAT, b) certain excise duties and c) costs and interest incidental to the recovery of these claims are also to be improved.

1.2. The Commission bases its proposal on the need to ensure smooth operation of the Single Market, as laid down in Article 8A of the EEC Treaty; the legal basis cited is Article 100A.

1.3. The Committee approves the proposed Directive in view of the objectives set out therein. It nevertheless draws attention to the points made below and in several

Committee Opinions on harmonization and convergence in tax matters, both of which will be vital to the smooth operation of the Single Market; it refers in particular to the Giacomelli Opinion (Doc. ESC No 1056/90—SYN 275) on the proposed Council Regulation (EEC) concerning administrative cooperation in the field of indirect taxation (Doc. COM(90) 183 final—SYN 275).

2. General comments

2.1. The present proposal has three basic aims:

- a) to consolidate the scope of Directives 76/308/EEC and 79/1071/EEC and extend them to cover excise duties;
- b) to put a stop to discrimination when establishing priorities in respect of claims; article 10 of Directive 76/308/EEC permitted such discrimination;
- c) to step up the Commission's role in supervisory operations; this is necessary if the proposed measures are to be effective.

⁽¹⁾ OJ No C 306, 6. 12. 1990, p. 7.

2.2. The Committee acknowledges the fact that the proposed Directive will curb discrimination when priority is being allocated to claims (Article 10); it does however think that this objective can only be fully achieved if all Member States agree to apply the same order of priority. (For instance, by placing claims in the same order of importance as their own tax settlement claims.)

3. Specific comments

3.1. Article 1⁽¹⁾

3.1.1. Paragraph e) has been added, thus broadening the scope of the Directive to include excise duties on the

following products: manufactured tobaccos, alcoholic beverages and alcohol contained in other products, mineral oils.

3.1.2. Article 1(3)

This amends Article 10 of Directive 76/308/EEC to stipulate that claims to be recovered are given 'the same preferential treatment as similar claims arising in the Member State where the requested authority is situated'.

In this connection, the Committee would draw the Commission's attention to the comments set out in point 2.2 above.

⁽¹⁾ Ref. Article 3 of Directive 76/308/EEC.

Done at Brussels, 27 February 1991.

*The Chairman
of the Economic and Social Committee*

François STAEDLIN

Opinion on the proposal for a Council Decision amending Decision 87/569/EEC concerning an action programme for the vocational training of young people and their preparation for adult and working life (PETRA)⁽¹⁾

(91/C 102/02)

On 23 November 1990, the Council decided to consult the Economic and Social Committee, under Article 128 of the Treaty establishing the European Economic Community, on the abovementioned proposal.

The Section for Social, Family, Educational and Cultural Affairs, which was responsible for preparing the Committee's work on the subject, adopted its Opinion on 14 February 1991. The Rapporteur was Mr Nierhaus.

At its 284th plenary session (meeting of 27 February 1991), the Economic and Social Committee unanimously adopted the following Opinion.

1. Introduction

1.1. The current proposal follows on from the Council Decision concerning an action programme for the vocational training of young people and their preparation for adult and working life of 1 December 1987 (PETRA), and from the young workers' exchange programme which, having been extended, expired on 31 December 1991.

1.2. The purpose of combining and continuing the two programmes is to support the Member States' efforts to promote initial vocational training, with a view to offering two or more years' vocational training to any young person in the Community who desires it.

1.3. This consolidation and extension of the PETRA programme in the Commission's response to the Council's request that measures be adopted to adapt and reinforce the existing programmes. A total of ECU 177,4 million are to be earmarked for this purpose for the period 1992-1994.

⁽¹⁾ OJ No C 322, 21. 12. 1990, p. 21.