

**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**

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 Decision 97/245/EC, Euratom <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) Decision 97/245/EC, Euratom has one legal basis, Council Regulation (EC, Euratom) No 1150/2000 <sup>(3)</sup>. Following the entry into force of Council Decision 2014/335/EU, Euratom <sup>(4)</sup> the transmission of information to the Commission by the Member States is governed by two Council Regulations: Regulation (EU, Euratom) No 608/2014 <sup>(5)</sup> and Regulation (EU, Euratom) No 609/2014. It is therefore appropriate to adopt a separate Commission Implementing Decision for each of those Regulations. Provisions on forms and a model for reporting on fraud and irregularities affecting entitlements to traditional own resources and on inspections relating to traditional own resources set out in Decision 97/245/EC, Euratom have been included in Commission Implementing Decision (EU, Euratom) 2016/2365 <sup>(6)</sup>. Provisions on models for statements of accounts for the entitlements to own resources and a form for reports on irrecoverable amounts corresponding to the entitlements to own resources set out in Decision 97/245/EC, Euratom should be included in this Decision.
- (3) Models should be defined 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.
- (4) Models for the statements of accounts for the entitlements to own resources should reflect the adjustment of the rate of collection costs which Member States are to retain when collecting traditional own resources as laid down in Decision 2014/335/EU, Euratom.
- (5) Decision 97/245/EC, Euratom requires Member States to provide information to the Commission on departments and agencies responsible for the reporting. It is necessary to provide that Member States also inform the Commission of any changes to that information.

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

<sup>(2)</sup> Commission Decision 97/245/EC, Euratom of 20 March 1997 laying down the arrangements for the transmission of information to the Commission by the Member States under the Communities' own resources system (OJ L 97, 12.4.1997, p. 12).

<sup>(3)</sup> Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 implementing Decision 2007/436/EC, Euratom on the system of the European Communities own resources (OJ L 130, 31.5.2000, p. 1).

<sup>(4)</sup> Council Decision 2014/335/EU, Euratom of 26 May 2014 on the system of own resources of the European Union (OJ L 168, 7.6.2014, p. 105).

<sup>(5)</sup> Council Regulation (EU, Euratom) No 608/2014 of 26 May 2014 laying down implementing measures for the system of own resources of the European Union (OJ L 168, 7.6.2014, p. 29).

<sup>(6)</sup> Commission Implementing Decision (EU, Euratom) 2016/2365 of 19 December 2016 establishing forms for reporting on fraud and irregularities affecting entitlements to traditional own resources and on inspections relating to traditional own resources pursuant to Council Regulation (EU, Euratom) No 608/2014 (see page 24 of this Official Journal).

- (6) For reasons of clarity and legal certainty Decision 97/245/EC, Euratom should be repealed.
- (7) In order to ensure that Member States use the forms as amended, in particular as regards the modified retention rate, as soon as possible, this Decision should enter into force and be applicable from the date of its publication.
- (8) For reasons of consistency this Decision and Implementing Decision (EU, Euratom) 2016/2365 should apply from the same date,

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 management and information system.

*Article 3*

Member States shall inform the Commission of the departments or agencies responsible for drawing up and sending the statements referred to in Article 1 and reports referred to in Article 2. Member States shall also inform the Commission of any changes to the information on the departments or agencies.

*Article 4*

Decision 97/245/EC, Euratom is repealed.

*Article 5*

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

Done at Brussels, 19 December 2016.

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

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**'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 (2)	Corrections to earlier establishments <sup>(3)</sup>		Gross amounts (5) = (1) + (2) + (3) – (4)	Net amounts (6)
				+	–		
				(3)	(4)		
1210	Customs duties (excluding countervailing 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						

NATURE OF RESOURCE		Member State's reference (optional)	Accounts established during month <sup>(2)</sup> (1)	Amounts recovered from separate account (2)	Corrections to earlier establishments <sup>(3)</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							
<b>11</b>	<b>SUGAR LEVIES</b>							
<b>TOTAL 12 + 11</b>								
					– 20 % collection costs – 25 % collection costs <sup>(4)</sup> – 10 % collection costs <sup>(5)</sup>			
					Total to be paid to EU			

<sup>(1)</sup> Including entitlements established as a result of inspections and detected cases of fraud and irregularities.

<sup>(2)</sup> Including accounting corrections.

<sup>(3)</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>(4)</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>(5)</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.



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)	Amounts which cannot be made available (Article 13(2)) <sup>(3)</sup> (4)	Total (1 + 2 ± 3 – 4) (5)	Amounts recovered during quarter <sup>(4)</sup> (6)	Outstanding at end of current quarter (7) = (5) – (6)
1210	Customs duties (excluding countervailing 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							

NATURE OF RESOURCE		Outstanding from previous quarter (1)	Established entitlements for current quarter (2)	Corrections of establishments (Article 8) <sup>(2)</sup> (3)	Amounts which cannot be made available (Article 13(2)) <sup>(3)</sup> (4)	Total (1 + 2 ± 3 – 4) (5)	Amounts recovered during quarter <sup>(4)</sup> (6)	Outstanding at end of current quarter (7) = (5) – (6)
1170	Production charge							
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>(5)</sup>		

<sup>(1)</sup> 'B' account kept pursuant to Article 6(3), second subparagraph of Council 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 should be understood to mean 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 for Annex IV should be the same.

<sup>(4)</sup> The total for this column should 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> Compulsory for the final quarter of each year. If the estimate comes to zero, the word 'nil' should 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>

Quarter/Year

(national currency)

Gross amount of own resources	Reference to national decision
<b>TOTAL</b>	

(<sup>1</sup>) Article 13(2) of Council Regulation (EU, Euratom) No 609/2014.



## 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 second column of Annex IV)*

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

Date on which the amount was 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)*

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 regimes: .....

— Date(s) of acceptance of the customs declaration: .....

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

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

.....

— 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).

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 to be communicated in the case of customs situations involving suspensive arrangements: .....

.....

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

.....

### 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): .....

### 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): .....

Total amount 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 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: .....

.....

<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).

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: .....

*(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)*

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:)*

Principal debtor or jointly liable debtor: .....

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

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

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 of the European Parliament and of the Council <sup>(1)</sup> (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>(2)</sup> or Articles 108(3) and 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)

<sup>(1)</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>(2)</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).

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 of first payment: .....

Amount of first payment: .....

Date of last payment: .....

Amount of last payment: .....

Total amount paid: .....

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: .....

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 should 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.)*

*(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).