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ANNEX

ANNEX

to the

REPORT FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT AND THE COUNCIL

Ninth report from the Commission on the operation of the inspection arrangements for traditional own resources (2016–2018) Article 6(3) of Council Regulation (EC, Euratom) No 608/2014 of 26 May 2014

Detailed state of play of ongoing disputes in the field of TOR.

- Case C-391/17 concerning the United Kingdom: The Member State refused to compensate for the loss of own resources caused by the undue establishment of export certificates by Anguilla, territory under its sovereignty. The Commission decided to refer the case to the Court of Justice of the European Union on 29/06/2016 and lodged its application on 03/07/2017. The oral hearing took place on 02/10/2018. The Advocate General delivered its opinion on 06/02/2019. The Court ruling is still pending.

- Case C-395/17 concerning the Netherlands: The Member State refused to compensate for the loss of own resources caused by the undue establishment of EUR.1 certificates by Curacao and Aruba, territories under its sovereignty. The Commission decided to refer the case to the Court on 29/06/2016 and lodged its application on 05/07/2017. The oral hearing took place on 02/10/2018. The Advocate General delivered its opinion on 06/02/2019. The Court ruling is still pending.

- Case C-304/18 concerning Italy: The Member State refused to compensate for the loss of own resources caused by the absence of adequate measures for recovery of an amount of customs duties established and entered in the accounts. This case is linked to the write-off case IT(07)08-917 regarding smuggling of cigarettes. The Commission decided to refer the case to the Court on 29/06/2016 and lodged its application on 07/05/2018.

- Case No 2014/2221 concerning Belgium: The Member State refused to make available the interest on late payments related to four cases where the requested guarantees have proved insufficient to cover the customs debt. A reasoned opinion was sent on 27/05/2016. Belgium fully complied and the Commission closed the case on 27/04/2017.

- Case No 2015/2121 concerning Belgium: The Member State refused to compensate the loss of traditional own resources resulting from its failure to recover an amount of customs duties stemming from fraudulent transit. The Commission sent the letter of formal notice on 19/07/2018.

- Case No 2017/2001 concerning Belgium: The Member State refused to make available traditional own resources in cases where customs duties have been refunded or remitted for imports outside the period defined in Commission Decision REM 28/01 and/or outside the delay for repayment or remittance requests in the Community Customs Code. The Commission sent the letter of formal notice on 19/07/2018.

- Case No 2017/2154 concerning Belgium: The Member State refused to make available traditional own resources by not recovering the difference in customs duties that were due in cases where its authorities had accepted a Binding Tariff Information for preserved garlic instead of fresh garlic, which is not in line with the Community Customs Code. The Commission sent the letter of formal notice on 09/11/2018.

- Case C-213/19 concerning the United Kingdom: The Member State did not take appropriate measures to prevent imports of high volumes of clearly undervalued textiles and footwear from the People's Republic of China. This resulted in a dramatic loss of own

resources which the UK refuses to make available. The Commission sent the letter of formal notice on 09/03/2018, the reasoned opinion on 24/09/2018, and lodged its application to Court on 08/03/2019.

The Court has also confirmed in appeal rulings as earlier found by the General Court that a Commission letter inviting the Member States to pay own resources was not a measure against which an action for annulment may be brought.