

ANNEX VIII

Elements of the Annual Report pursuant to Article 16

1. Checks at the customs offices of export
 - 1.1. The number of export declarations per product sector per customs office not excluded under Article 6(6) when calculating the minimum rate of checks. If the Member State applies Article 6(2)(b), the report shall mention the total number of export declarations per product sector in its territory not excluded under Article 6(6) when calculating the minimum rate of checks.
 - 1.2. The number and percentage of physical checks carried out per product sector per customs office. If the Member State applies Article 6(2)(b), the report shall mention the total number and percentage of physical checks carried out per product sector in its territory.
 - 1.3. If applicable, a list of customs offices applying reduced rates of checks pursuant to Article 6(4)(b). If the Member State applies Article 6(2)(b), and if it applies Article 6(4), the report shall mention the number and percentage of physical checks carried out per product sector per customs office defined in that Article.
 - 1.4. The number of checks by product sector which led to the detection of irregularities, the financial incidence of irregularities detected exceeding a refund value of EUR 1 000 including, where applicable, the reference number used for the communication referred to in Article 3 of Commission Regulation (EC) No 1848/2006⁽¹⁾.
 - 1.5. If applicable, the updating of the number of irregularities under Article 3 of Regulation (EC) No 1848/2006 which were communicated to the Commission in the preceding annual reports.
 - 1.6. The requested value of refunds per product sector of declarations subjected to physical checks.
2. Substitution checks at the customs offices of exit
 - 2.1. The number of T5 control copies and equivalent documents per customs office of exit or the customs office to which the T5 control copy is sent where the products for which a refund is claimed leave the Community's customs territory, noted as:
 - (a) the number of T5 control copies and equivalent documents covering exports which were physically controlled as meant in Article 3(a);
 - (b) the number of T5 control copies and equivalent documents covering export declarations which were not physically controlled as meant in Article 3(a);
 - (c) the total number of T5 control copies and equivalent documents.
 - 2.2. The number and percentage of checks on the integrity of seals referred to in Article 7, carried out per customs office of exit or the customs office to which the T5 control copy is sent where the products for which a refund is claimed leave the Community's customs territory.
 - 2.3. The number and percentage of checks, broken down in substitution checks and specific substitution checks referred to in Articles 8 and 9, carried out per customs office of exit or the customs office to which the T5 control copy is sent where the products for which a refund is claimed leave the Community's customs territory.

2.4. The number of T5 control copies and equivalent documents for which the seals affixed on departure have been removed other than under customs supervision, or the seals have been broken or the dispensation from sealing under Article 357(4) of Regulation (EEC) No 2454/93 has not been granted.

2.5. The number of substitution checks referred to in Article 8 of this Regulation which led to the detection of irregularities, the financial incidence of irregularities detected exceeding a refund value of EUR 1 000, including, where applicable, the reference number which is used for communication referred to in Article 3 of Regulation (EC) No 1848/2006.

The number of specific substitution checks referred to in Article 9 of this Regulation which led to the detection of irregularities, the financial incidence of irregularities detected exceeding a refund value of EUR 1 000, including, where applicable, the reference number which is used for communication referred to in Article 3 of Regulation (EC) No 1848/2006.

2.6. If applicable, the updating of the number of irregularities which were communicated to the Commission under Article 3 of Regulation (EC) No 1848/2006 in the preceding annual report.

2.7. To what extent the customs offices of exit or the customs office to which the T5 control copy is sent applied Article 15(5) and which information was given from the paying agencies concerned.

3. Procedures for the selection of consignments for physical checks

3.1. A description of the procedures for the selection of consignments for physical checks, for substitution checks and for specific substitution checks and their effectiveness.

4. Modifications of the risk analysis system or strategy

4.1. A description of all modifications of the measures notified to the Commission under Article 11(3).

5. Detailed information on selection systems and on the risk analysis system

The information in points 5.1 to 5.4 shall only be submitted if there have been modifications since the latest report.

The information in point 5.5 is requested from the Member States for the period in 2009 before their notification of application of risk analysis pursuant to Article 11.

5.1. Description of the uniform system, if existent, of recording the weighting rate of risks associated with each consignment.

5.2. Description of the intervals of the periodical evaluation and revision of the assessed risks.

5.3. Description of the monitoring and feedback system in order to ensure that targeted checks are carried out or that satisfactory reasons are recorded for not doing so.

5.4. If there has not been any revision of risk evaluation (see point 5.2) for the latest reporting periods, explain why the existing evaluation still remains the appropriate means to ensure the effectiveness of physical checks.

- 5.5. If a risk analysis pursuant to Article 11 is not applied, explain why the existing system of checks still remains the appropriate means to ensure the effectiveness of physical checks.
6. Coordination with Regulation (EC) No 485/2008
 - 6.1. Description of the measures pursuant to Article 13(1) of this Regulation which have been taken in order to improve the coordination with Regulation (EC) No 485/2008.
7. Difficulties in applying this Regulation
 - 7.1. Description of any difficulties encountered in the application of this Regulation and the measures taken to overcome them or proposals to that end.
8. Evaluation of the checks carried out
 - 8.1. Evaluation whether the checks have been carried out satisfactorily.
 - 8.2. Report whether the certifying body referred to in Article 5 of Commission Regulation (EC) No 885/2006 made any statements regarding the carrying out of physical and substitution checks in its latest report pursuant to Article 5(4) of that Regulation and indicate the respective place in the report (chapter, page etc.). If the report contains recommendations on the improvement of the system of physical and substitution checks, indicate which measures have been implemented in order to improve the system.
 - 8.3. The Member States not yet having implemented the measures as meant under point 8.2 when drawing up the annual report shall deliver this information by 31 July of the year the annual report is submitted.
9. Suggestions for improvement
 - 9.1. Where appropriate, suggestions for improvement, either in the application of this Regulation, or in the Regulation itself.

Status: This is the original version (as it was originally adopted).

(1) OJ L 355, 15.12.2006, p. 56.