

## COMMISSION DECISION

C(2008)7370 of 28/11/2008

### **Amending Decision C(2007)3083 of 27/06/2007 establishing a multi-beneficiary Customs and Fiscal Assistance Office (CAFAO) Programme to the Western Balkans under the IPA -Transition Assistance and Institution Building Component in 2007**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 1085/2006 of 17 July 2006 establishing an Instrument for Pre-Accession Assistance (IPA)<sup>1</sup>, and in particular Article 14(4) thereof,

Whereas:

- (1) Regulation (EC) N° 1085/2006 lays down the objectives and main principles for pre-accession assistance to candidate and potential candidate countries,
- (2) On 27 June 2007, the Commission adopted Decision C(2007)3083 establishing a multi-beneficiary Customs and Fiscal Assistance Office Programme to the Western Balkans under the IPA-Transition Assistance and Institution Building Component in 2007 to continue to provide assistance to the beneficiary countries in their efforts to set up a well-functioning customs and taxation system,
- (3) The aforementioned Commission Decision indicates that "31 December 2007" and "31 December 2008" are respectively the final contracting date and final date of execution of the Customs and Fiscal Assistance Office Programme, known as "TACTA"<sup>2</sup>. Conversely, Article 77 (2) of the Financial Regulation provides that the contracting deadline applicable to the IPA 2007 programme is "n+1" namely 31 December 2008 with the final date of execution being twelve months thereafter, viz. 31 December 2009. The dates "31 December 2007" and "31 December 2008" were inserted into the Commission Decision for operational planning purposes rather than for legal reasons. It had been planned that the contract with the consultant would be signed by 31 December 2007 and that it would start on 1 January 2008 for a period of twelve months. Because the planning dates were erroneously entered as the final dates, an unnecessary restriction was placed on the contracting and implementation periods of the project. In the interest both of sound financial management and to ensure the continuation of services, the contract was signed in January 2008, i.e. beyond the contracting deadline stated in the Financing Decision<sup>3</sup>.

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<sup>1</sup> OJ L 210, 31.7.2006, p. 82.

<sup>2</sup> Technical Assistance to Customs and Taxation Administrations.

<sup>3</sup> The incident has been reported as an exception to the procedures in place according to the Internal Control Standards No 8.

- (4) To enable the execution period to continue beyond 31 December 2008 in order to reach the planned project duration of 12 months and to enable a possible extension in time only for operational reasons, the final date for execution shall be modified to 31 December 2009.
- (5) This change is not considered substantial within the meaning of Article 90(4) of Commission Regulation (EC, Euratom) N° 2342/2002<sup>4</sup> of 23 December 2002 laying down detailed rules for the implementation of Council Regulation (EC, Euratom) N° 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities,
- (6) The IPA Committee will be informed of this Decision,

HAS DECIDED AS FOLLOWS:

*Sole Article*

Commission Decision C(2007)3083 is hereby modified as follows:

The final date for the execution of contracts is extended by twelve months to 31.12.2009.

Done at Brussels,

*For the Commission*

*[...]*

*Member of the Commission*

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<sup>4</sup> OJ L357 31.12.2002, p. 1.