



2023/0156(COD)

30.10.2023

*****I**

DRAFT REPORT

on the proposal for a regulation of the European Parliament and of the Council establishing the Union Customs Code and the European Union Customs Authority, and repealing Regulation (EU) No 952/2013 (COM(2023)0258 – C9-0175/2023 – 2023/0156(COD))

Committee on the Internal Market and Consumer Protection

Rapporteur: Deirdre Clune

Rapporteur for the opinion of the associated committee pursuant to Rule 57 of the Rules of Procedure
Saskia Bricmont, Committee on International Trade

Symbols for procedures

- * Consultation procedure
- *** Consent procedure
- ***I Ordinary legislative procedure (first reading)
- ***II Ordinary legislative procedure (second reading)
- ***III Ordinary legislative procedure (third reading)

(The type of procedure depends on the legal basis proposed by the draft act.)

Amendments to a draft act

Amendments by Parliament set out in two columns

Deletions are indicated in ***bold italics*** in the left-hand column. Replacements are indicated in ***bold italics*** in both columns. New text is indicated in ***bold italics*** in the right-hand column.

The first and second lines of the header of each amendment identify the relevant part of the draft act under consideration. If an amendment pertains to an existing act that the draft act is seeking to amend, the amendment heading includes a third line identifying the existing act and a fourth line identifying the provision in that act that Parliament wishes to amend.

Amendments by Parliament in the form of a consolidated text

New text is highlighted in ***bold italics***. Deletions are indicated using either the ▬ symbol or strikeout. Replacements are indicated by highlighting the new text in ***bold italics*** and by deleting or striking out the text that has been replaced.

By way of exception, purely technical changes made by the drafting departments in preparing the final text are not highlighted.

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DRAFT EUROPEAN PARLIAMENT LEGISLATIVE RESOLUTION

on the proposal for a regulation of the European Parliament and of the Council establishing the Union Customs Code and the European Union Customs Authority, and repealing Regulation (EU) No 952/2013 (COM(2023)0258 – C9-0175/2023 – 2023/0156(COD))

(Ordinary legislative procedure: first reading)

The European Parliament,

- having regard to the Commission proposal to Parliament and the Council (COM(2023)0258),
 - having regard to Article 294(2) and Article 33, Article 207 and Article 114 of the Treaty on the Functioning of the European Union, pursuant to which the Commission submitted the proposal to Parliament (C9-0175/2023),
 - having regard to Article 294(3) of the Treaty on the Functioning of the European Union,
 - having regard to Rule 59 of its Rules of Procedure,
 - having regard to the opinions of the Committee on International Trade, the Committee on Budgets and the Committee on Budgetary Control,
 - having regard to the report of the Committee on the Internal Market and Consumer Protection (A9-0000/2023),
1. Adopts its position at first reading hereinafter set out;
 2. Calls on the Commission to refer the matter to Parliament again if it replaces, substantially amends or intends to substantially amend its proposal;
 3. Instructs its President to forward its position to the Council, the Commission and the national parliaments.

Amendment 1

Proposal for a regulation Title 1

Text proposed by the Commission

Amendment

Proposal for a
REGULATION OF THE EUROPEAN
PARLIAMENT AND OF THE COUNCIL

Proposal for a
REGULATION OF THE EUROPEAN
PARLIAMENT AND OF THE COUNCIL

establishing the Union Customs Code and the European Union Customs Authority, and repealing Regulation (EU) No 952/2013

(Text with EEA relevance)

establishing the Union Customs Code and the European Union Customs Authority, and repealing Regulation (EU) No 952/2013 **and Regulation (EU) 2022/2399**

(Text with EEA relevance)

Or. en

Justification

The aim is to repeal the Customs Single Window Regulation and add it to the Union Customs Code, in order to create one comprehensive customs framework as part of the customs reform.

Amendment 2

Proposal for a regulation

Recital 3

Text proposed by the Commission

(3) It is appropriate that customs legislation takes account of the rapid development of global trade patterns, technology, business models and the needs of stakeholders, including citizens. Therefore, a great number of amendments are required to be made to Regulation (EU) No 952/2013. In the interests of clarity, that Regulation should be repealed and replaced.

Amendment

(3) It is appropriate that customs legislation takes account of the rapid development of global trade patterns, technology, business models and the needs of stakeholders, including **businesses, consumers and** citizens. Therefore, a great number of amendments are required to be made to Regulation (EU) No 952/2013. In the interests of clarity, that Regulation should be repealed and replaced.

Or. en

Amendment 3

Proposal for a regulation

Recital 15

Text proposed by the Commission

(15) Economic operators meeting certain criteria and conditions to be considered compliant and trustworthy traders by customs authorities can be granted the

Amendment

(15) Economic operators meeting certain criteria and conditions to be considered compliant and trustworthy traders by customs authorities can be granted the

status of AEO and thereby benefit from facilitations in customs processes. While ensuring that the traders dealing with most of Union trade are trustworthy, the AEO scheme suffers from certain weaknesses highlighted in the evaluation of Regulation (EU) No 952/2013 and in the findings of the European Court of Auditors. To deal with those concerns, in particular about the divergent national practices and challenges regarding AEO compliance monitoring, the rules should be amended to introduce the customs authorities' obligation to monitor compliance at least every 3 years.

status of AEO and thereby benefit from facilitations in customs processes. While ensuring that the traders dealing with most of Union trade are trustworthy, the AEO scheme suffers from certain weaknesses highlighted in the evaluation of Regulation (EU) No 952/2013 and in the findings of the European Court of Auditors. To deal with those concerns, in particular about the divergent national practices and challenges regarding AEO compliance monitoring, the rules should be amended to introduce the customs authorities' obligation to monitor compliance at least every 3 years. ***This obligation should also be monitored by the new EU Customs Authority.***

Or. en

Amendment 4

Proposal for a regulation

Recital 16

Text proposed by the Commission

(16) The changes in the customs processes and the way of operating the customs authorities requires a new partnership with economic operators, that is the Trust and Check traders scheme. The criteria and conditions to become a Trust and Check trader should build on the AEO criteria but should also ensure that the trader is considered transparent for the customs authorities. It is therefore appropriate to require Trust and Check operators to grant the customs authorities access to their electronic systems keeping record of their compliance and the movement of their goods. The transparency should be accompanied by certain benefits, notably the possibility to release the goods on behalf of customs without the necessity for their active intervention, except where a pre-release approval is required by other legislation applied by the customs

Amendment

(16) The changes in the customs processes and the way of operating the customs authorities requires a new partnership with economic operators, that is the Trust and Check traders scheme. The criteria and conditions to become a Trust and Check trader should build on the AEO criteria but should also ensure that the trader is considered transparent for the customs authorities. It is therefore appropriate to require Trust and Check operators to grant, , the customs authorities access to their electronic systems keeping record of their compliance and the movement of their goods, ***provided that such access is proportionate and strictly necessary.*** The transparency should be accompanied by certain benefits, notably the possibility to release the goods on behalf of customs without the necessity for their active intervention, except where a

authorities and to defer the payment of the customs debt. As this mode of working should progressively replace the one based on customs declarations, it is appropriate to establish the customs authorities' obligation to reassess the existing authorisations for AEO for customs simplifications until the end of the transition period.

pre-release approval is required by other legislation applied by the customs authorities and to defer the payment of the customs debt. As this mode of working should progressively replace the one based on customs declarations, it is appropriate to establish the customs authorities' obligation to reassess the existing authorisations for AEO for customs simplifications until the end of the transition period.

Or. en

Amendment 5

Proposal for a regulation Recital 17 a (new)

Text proposed by the Commission

Amendment

(17a) It is also important to recognise the specific challenges for small and micro enterprises as defined in Commission Recommendation 2003/361/EC in fulfilling customs requirements and how this can be facilitated by direct and indirect representation. This is especially true where a small or micro enterprise does not hold the status of a Trust and Check trader. They should continue to be able to benefit from having indirect representation. The Commission and the EU Customs Authority should evaluate how this arrangement is working based on information received from relevant authorities. The Commission should present this evaluation in the form of a report to the European Parliament and the Council. On the basis of that report, the Commission should decide whether to propose a legislative solution for a specific regime to better determine the relationship between small and micro enterprises and customs representatives with a view to facilitating trade and

ensuring a fair balance of responsibilities.

Or. en

Amendment 6

Proposal for a regulation Recital 17 b (new)

Text proposed by the Commission

Amendment

(17b) In order to establish a common framework of the customs union, it is necessary for the European Union Single Window Environment for Customs ('EU Single Window Environment for Customs') to be integrated in the Union Customs Code. Therefore, Regulation (EU) 2022/2399 should be repealed and the EU Single Window Environment for Customs is added to this Regulation.

Or. en

Amendment 7

Proposal for a regulation Recital 17 c (new)

Text proposed by the Commission

Amendment

(17c) To achieve a fully digital environment and an efficient goods clearance process for all parties involved in international trade, it is necessary to establish common rules for a harmonised and integrated EU Single Window Environment for Customs. That environment should include a set of fully integrated electronic services delivered at Union and national level to facilitate information sharing and digital cooperation between customs authorities and partner competent authorities and to streamline goods clearance processes for

economic operators. The EU Single Window Environment for Customs should be developed taking account of the possibilities for trustworthy identification and authentication offered by Regulation (EU) No 910/2014 of European Parliament and of the Council^{1a} and the ‘once-only’ principle, where appropriate, as reiterated in Regulation (EU) 2018/1724 of the European Parliament and of the Council. To implement the EU Single Window Environment for Customs, it is necessary to establish, on the basis of the pilot project, a certificates exchange system, namely the electronic European Union Customs Single Window Certificates Exchange System (EU CSW-CERTEX), that interconnects national single window environments for customs and Union non-customs systems managing specific non-customs formalities. It is also necessary to harmonise national single window environments for customs, integrate those environments into the EU Single Window Environment for Customs, and establish a set of rules on digital administrative cooperation within the EU Single Window Environment for Customs.

^{1a} Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC (OJ L 257, 28.8.2014, p. 73)

Or. en

Amendment 8

**Proposal for a regulation
Recital 17 d (new)**

Text proposed by the Commission

Amendment

(17d) The EU Single Window Environment for Customs should be aligned to and made as interoperable as possible with other existing or future customs-related systems, such as centralised clearance under this Regulation. Where relevant, synergies between the European Maritime Single Window environment established by Regulation (EU) 2019/1239 of the European Parliament and of the Council^{1a} and the EU Single Window Environment for Customs should be sought.

^{1a} Regulation (EU) 2019/1239 of the European Parliament and of the Council of 20 June 2019 establishing a European Maritime Single Window environment and repealing Directive 2010/65/EU (OJ L 198, 25.7.2019, p. 64)

Or. en

Amendment 9

Proposal for a regulation Recital 17 e (new)

Text proposed by the Commission

Amendment

(17e) It is necessary for the EU Single Window Environment for Customs to integrate solutions that ensure a high level of cybersecurity in order, as far as possible, to prevent attacks that could disrupt the customs and non-customs systems, harm security of trade or inflict damage on the economy of the Union. The cybersecurity standards should be designed to evolve at the same pace as the regulatory requirements for network information security. In developing,

operating and maintaining the EU Single Window Environment for Customs, the Commission and the Member States should follow appropriate guidelines issued by the European Union Agency for Cybersecurity (ENISA) regarding cybersecurity.

Or. en

Amendment 10

Proposal for a regulation Recital 17 f (new)

Text proposed by the Commission

Amendment

(17f) The exchange of digital information through EU CSW-CERTEX should cover Union non-customs formalities laid down in Union legislation other than customs legislation that customs authorities are entrusted to enforce. Union non-customs formalities comprise all operations which are to be carried out by a natural person, an economic operator or a partner competent authority for the international movement of goods, including the part of the movement between Member States, when required. Those formalities impose different obligations for the import, export or transit of certain goods, and their verification through customs controls is fundamental to the effective functioning of the EU Single Window Environment for Customs. EU CSW-CERTEX should cover digitalised formalities laid down in Union legislation and managed by partner competent authorities in electronic Union non-customs systems, storing the relevant information from all Member States required for goods clearance. It is therefore appropriate to identify the Union non-customs formalities and the respective Union non-customs systems that should be subject to digital

cooperation through EU CSW-CERTEX. In particular, the definition of Union non-customs systems should be broad and should encompass the different situations and legal formulations in the Union legal acts that have enabled or will enable the creation and use of those systems. Moreover, it is also appropriate to specify the dates by which the specific Union non-customs system covering a Union non-customs formality and the national single window environments for customs should be interconnected to EU CSW-CERTEX. Those dates should reflect the dates established in Union legislation other than customs legislation for the fulfilment of the specific Union non-customs formality, in order to allow compliance through the EU Single Window Environment for Customs. In particular, EU CSW-CERTEX should initially cover sanitary and phytosanitary requirements, rules regulating the import of organic products, environmental requirements in relation to fluorinated greenhouse gases and ozone depleting substances, and formalities related to the import of cultural goods.

Or. en

Amendment 11

Proposal for a regulation Recital 17 g (new)

Text proposed by the Commission

Amendment

(17g) EU CSW-CERTEX should facilitate information exchange between the national single window environments for customs and Union non-customs systems. Accordingly, when an economic operator submits a customs declaration or re-export declaration, which requires Union non-customs formalities to have been fulfilled, it should be possible for

customs authorities and partner competent authorities to automatically and effectively exchange and verify the information that is required for the customs clearance process. Improved digital cooperation and coordination between customs authorities and partner competent authorities should lead to more integrated, faster and simpler paperless processes for goods clearance and better enforcement of and compliance with Union non-customs formalities.

Or. en

Amendment 12

Proposal for a regulation Recital 17 h (new)

Text proposed by the Commission

Amendment

(17h) The Commission, in collaboration with the Member States, should develop, integrate and operate EU CSW-CERTEX, including the provision of appropriate training on its functioning and implementation to Member States. To provide appropriate, harmonised and standardised single window services at Union level for Union non-customs formalities, the Commission should connect each of the Union non-customs systems with EU CSW-CERTEX. Member States should be responsible for connecting their national single window environments for customs with EU CSW-CERTEX, assisted, where necessary, by the Commission.

Or. en

Amendment 13

Proposal for a regulation Recital 18 a (new)

Text proposed by the Commission

Amendment

(18a) Before the EU Customs Data Hub becomes fully operational, the Commission should have the option to plan and establish a pilot phase to test the functionalities that are relevant for the EU Customs Data Hub. Such a pilot phase should be voluntary for customs authorities, other authorities, and economic operators.

Or. en

Amendment 14

Proposal for a regulation Recital 35

Text proposed by the Commission

Amendment

(35) The customs authorities responsible for the place of first entry of the goods should carry out a risk analysis of the available information on those goods and be entitled to take a wide range of mitigation measures if they detect a risk, including requesting controls before loading or upon arrival of the goods to the customs territory of the Union, by another customs authority or by other authorities. The carrier is generally in the best position to know when the goods have arrived so they should notify customs of such arrival. However, to cater for the more complex supply chains and transport networks, other persons may be required to notify the arrival of the goods to the customs authorities for their risk analysis. In order to ensure that the customs authorities have advance cargo information on all goods brought to the customs territory of the

(35) The customs authorities responsible for the place of first entry of the goods should carry out a risk analysis of the available information on those goods and be entitled to take a wide range of mitigation measures if they detect a risk, including requesting controls before loading or upon arrival of the goods to the customs territory of the Union, by another customs authority or by other authorities. The carrier is generally in the best position to know when the goods have arrived so they should notify customs of such arrival, ***using where applicable the EU Maritime Single Window Environment pursuant to Regulation (EU) 2019/1239.*** However, to cater for the more complex supply chains and transport networks, other persons may be required to notify the arrival of the goods to the customs authorities for their risk analysis. In order to ensure that the

Union, the carrier should be prevented from unloading goods for which there is no information, unless the customs authorities have requested the carrier to present the goods or there is an emergency situation requiring the unloading of the goods. By contrast, to smoothen the process of entry of goods for which the customs authorities have the appropriate advance cargo information, the carrier should not be required to present the goods to customs in all cases but only where the customs authorities so request or where other legislation applied by the customs authorities so requires.

customs authorities have advance cargo information on all goods brought to the customs territory of the Union, the carrier should be prevented from unloading goods for which there is no information, unless the customs authorities have requested the carrier to present the goods or there is an emergency situation requiring the unloading of the goods. By contrast, to smoothen the process of entry of goods for which the customs authorities have the appropriate advance cargo information, the carrier should not be required to present the goods to customs in all cases but only where the customs authorities so request or where other legislation applied by the customs authorities so requires.

Or. en

Amendment 15

Proposal for a regulation

Recital 38

Text proposed by the Commission

(38) Once the customs authorities have the information necessary for the relevant procedure, based on risk analysis, they should decide whether to perform further controls on the goods, to release them, to refuse or suspend their release or to let the time pass so the goods are considered released. The customs authorities should do so in cooperation with other authorities, where necessary. Accordingly, the customs authorities should refuse the release of the goods where they have evidence that the goods do not comply with applicable legal requirements. Where the customs authorities need to consult other authorities to determine whether or not the goods comply, they should suspend the release at least until the consultation takes place. In these cases, the customs authorities' subsequent decision on the goods should

Amendment

(38) Once the customs authorities have the information necessary for the relevant procedure, based on risk analysis, they should decide whether to perform further controls on the goods, to release them, to refuse or suspend their release or to let the time pass so the goods are considered released. The customs authorities should do so in cooperation with other authorities, where necessary. Accordingly, the customs authorities should refuse the release of the goods where they have evidence that the goods do not comply with applicable legal requirements. Where the customs authorities need to consult other authorities to determine whether or not the goods comply, they should suspend the release at least until the consultation takes place. In these cases, the customs authorities' subsequent decision on the goods should

depend on the other authorities' reply. To avoid blocking both traders and authorities in the cases in which concluding on compliance requires some time, the customs authorities should have the possibility to release the goods on the condition that the trader continues informing about the location of the goods for a maximum of 15 days. Finally, in order to provide legal certainty to the traders that have provided the information on time without obliging the customs authorities to react to every consignment, the goods that have not been selected for a control after *a reasonable period of time* should be considered released. *The Commission should be entitled to define this period of time in delegated rules, adapting it, where necessary, to the type of traffic or type of border crossing points.*

depend on the other authorities' reply. To avoid blocking both traders and authorities in the cases in which concluding on compliance requires some time, the customs authorities should have the possibility to release the goods on the condition that the trader continues informing about the location of the goods for a maximum of 15 days. Finally, in order to provide legal certainty to the traders that have provided the information on time without obliging the customs authorities to react to every consignment, the goods that have not been selected for a control after *30 calendar days* should be considered released.

Or. en

Justification

Reasonable period of time changed with 30 calendar days.

Amendment 16

Proposal for a regulation Recital 52

Text proposed by the Commission

(52) A crisis management mechanism should be put in place to address potential crises in the customs union. The lack of such a mechanism at Union level was highlighted in the Customs Action Plan⁵⁵. A mechanism should therefore be established that involves the EU Customs Authority as a pivotal actor in preparing, coordinating and monitoring the implementation of the practical measures and arrangements that the Commission decides to put in place when a crisis occurs. The EU Customs Authority should

Amendment

(52) A crisis management mechanism should be put in place to address potential crises in the customs union. The lack of such a mechanism at Union level was highlighted in the Customs Action Plan⁵⁵. A mechanism should therefore be established that involves the EU Customs Authority as a pivotal actor in preparing, coordinating and monitoring the implementation of the practical measures and arrangements that the Commission decides to put in place when a crisis occurs. The EU Customs Authority should

maintain the crisis response readiness on a permanent basis during the whole duration of the crisis.

maintain the crisis response readiness on a permanent basis during the whole duration of the crisis. ***The EU Customs Authority should report back to the Commission, the European Parliament and the Council on the implementation of the practical measures and arrangements.***

⁵⁵ Communication from the Commission to the European Parliament, the Council and the European Economic and Social Committee Taking the Customs union to the Next Level: a Plan for Action, 28.9.2020 (COM/2020/581 final).

⁵⁵ Communication from the Commission to the European Parliament, the Council and the European Economic and Social Committee Taking the Customs union to the Next Level: a Plan for Action, 28.9.2020 (COM/2020/581 final).

Or. en

Amendment 17

Proposal for a regulation Recital 53

Text proposed by the Commission

(53) The existing governance framework of the customs union lacks a clear operational management structure and does not reflect the evolution of customs since its creation in 1968. Under Regulation (EU) No 952/2013, the activities related to the management of risks in trade flows, such as implementation and decisions on controls on the ground, are the responsibility of national customs authorities. Despite the cooperation between national customs administrations that has existed since the creation of the customs union and that has led to the exchange of best practices, expertise, and the development of common guidelines, it has not resulted in the development of a harmonised approach and operational framework. Currently, divergent practices exist in Member States that weaken the customs union. There is no central risk analysis capacity, no common view on risk

Amendment

(53) The existing governance framework of the customs union lacks a clear operational management structure and does not reflect the evolution of customs since its creation in 1968. Under Regulation (EU) No 952/2013, the activities related to the management of risks in trade flows, such as implementation and decisions on controls on the ground, are the responsibility of national customs authorities. Despite the cooperation between national customs administrations that has existed since the creation of the customs union and that has led to the exchange of best practices, expertise, and the development of common guidelines, it has not resulted in the development of a harmonised approach and operational framework. Currently, divergent practices exist in Member States that weaken the customs union. There is no central risk analysis capacity, no common view on risk

prioritisation, limited coordinated customs action and controls, and no cooperation framework of various authorities serving the *single* market. A central operational Union layer to pool expertise, resources and take decisions together should address such weaknesses in areas such as data management, risk management and training to make the customs union ‘act as one’. Therefore, it is appropriate that an EU Customs Authority is established. The creation of this new Authority is crucial to ensure the efficient and adequate functioning of the customs union, to centrally coordinate customs action and support the customs authorities’ activities.

prioritisation, limited coordinated customs action and controls, and no cooperation framework of various authorities serving the *internal* market. A central operational Union layer to pool expertise, resources and take decisions together should address such weaknesses in areas such as data management, risk management and training to make the customs union ‘act as one’. Therefore, it is appropriate that an EU Customs Authority is established. The creation of this new Authority is crucial to ensure the efficient and adequate functioning of the customs union, to centrally coordinate customs action and support the customs authorities’ activities.

Or. en

Amendment 18

Proposal for a regulation

Recital 58

Text proposed by the Commission

(58) To fulfil their mission, customs authorities cooperate closely and regularly with market surveillance authorities, sanitary and phytosanitary control authorities, law-enforcement bodies, border management authorities, environmental protection bodies, experts on cultural goods, and many other authorities in charge of sectoral policies. Considering the evolution of the *single* market and the evolving role of customs, the increase in prohibitions and restrictions and e-commerce, it is necessary to structure and reinforce this cooperation at national, Union and international level. Instead of a cooperation focused on individual consignments or specific events along the supply chain, a structured cooperation framework between customs authorities and other authorities responsible for relevant policy areas should be established.

Amendment

(58) To fulfil their mission, customs authorities cooperate closely and regularly with market surveillance authorities, sanitary and phytosanitary control authorities, law-enforcement bodies, border management authorities, environmental protection bodies, experts on cultural goods, and many other authorities in charge of sectoral policies. Considering the evolution of the *internal* market and the evolving role of customs, the increase in prohibitions and restrictions and e-commerce, it is necessary to structure and reinforce this cooperation at national, Union and international level. Instead of a cooperation focused on individual consignments or specific events along the supply chain, a structured cooperation framework between customs authorities and other authorities responsible for relevant policy areas should be established.

Such cooperation framework should include the following aspects: the development of legislation and of policy needs in a specific area, the exchange and analysis of information, the building of overall cooperation strategy in the form of joint supervision strategies and, finally, cooperation on operational implementation, monitoring and controls. The Commission should also facilitate the application of part of the other legislation applied by the customs authorities by drawing a list of Union legislation imposing requirements on goods subject to customs controls aimed at protecting public interests such as human, animal or plants health and life, the consumers and the environment.

Such cooperation framework should include the following aspects: the development of legislation and of policy needs in a specific area, the exchange and analysis of information, the building of overall cooperation strategy in the form of joint supervision strategies and, finally, cooperation on operational implementation, monitoring and controls. The Commission should also facilitate the application of part of the other legislation applied by the customs authorities by drawing a list of Union legislation imposing requirements on goods subject to customs controls aimed at protecting public interests such as human, animal or plants health and life, the consumers and the environment.

Or. en

Amendment 19

Proposal for a regulation Recital 67 – indent 10

Text proposed by the Commission

– *the reasonable period of time after which the customs authorities shall be deemed to have released the goods where they have not selected them for any control w;*

Amendment

deleted

Or. en

Justification

Reasonable period of time changed by 30 calendar days. Therefore, a Delegated Act is not needed.

Amendment 20

Proposal for a regulation Recital 74

Text proposed by the Commission

(74) **In 2032**, economic operators may start using, on a voluntary basis, the capabilities of the EU Customs Data Hub. By **the end of 2037**, the EU Customs Data Hub should be fully developed, and all economic operators shall use it. Trust and Check traders and deemed importers will be supervised by the Member State of their establishment. By derogation and subject to review, operators that are neither Trust and Check traders nor deemed importers will remain under the supervision of the customs authority of the Member State where the goods are physically located. By 31 December **2035**, the Commission should evaluate the two supervision models, including as regards their effectiveness for detecting and preventing fraud. The evaluation should also consider indirect taxation aspects. Based on this evaluation, the Commission should be entitled to decide by delegated act whether the two models should continue or whether, in all cases, the customs authority responsible for the place of establishment of the trader should release the goods. The place of incurrence of customs debt should also be regulated in accordance with the determination of the responsible customs authority,

Amendment

(74) **From 1 January 2029**, economic operators shall have the right to start using, on a voluntary basis, the capabilities of the EU Customs Data Hub. By **31 December 2032**, the EU Customs Data Hub should be fully developed, and all economic operators shall use it. Trust and Check traders and deemed importers will be supervised by the Member State of their establishment. By derogation and subject to review, operators that are neither Trust and Check traders nor deemed importers will remain under the supervision of the customs authority of the Member State where the goods are physically located. By 31 December **2031**, the Commission should evaluate the two supervision models, including as regards their effectiveness for detecting and preventing fraud. The evaluation should also consider indirect taxation aspects. Based on this evaluation, the Commission should be entitled to decide by delegated act whether the two models should continue or whether, in all cases, the customs authority responsible for the place of establishment of the trader should release the goods. The place of incurrence of customs debt should also be regulated in accordance with the determination of the responsible customs authority,

Or. en

Amendment 21

Proposal for a regulation

Article 1 – paragraph 1 – subparagraph 2 a (new)

Text proposed by the Commission

Amendment

This Regulation also establishes a European Union Single Window Environment for Customs ('EU Single

Window Environment for Customs’) that provides an integrated set of interoperable electronic services, at Union and national level through the European Union Customs Single Window Certificates Exchange System.

Or. en

Amendment 22

Proposal for a regulation

Article 2 – paragraph 2 – point a

Text proposed by the Commission

(a) ensuring the proper collection of customs duties and other charges;

Amendment

(a) ensuring the **efficient and** proper collection of customs duties and other charges;

Or. en

Amendment 23

Proposal for a regulation

Article 2 – paragraph 2 – point d

Text proposed by the Commission

(d) protecting the Union from unfair, non-compliant and illegal trade, including through a close monitoring of economic operators and supply chains and a minimum core of customs infringements and penalties;

Amendment

(d) protecting the Union from unfair, non-compliant and illegal trade, including through a close monitoring of economic operators, **sectors** and supply chains and a minimum core of customs infringements and penalties;

Or. en

Amendment 24

Proposal for a regulation

Article 2 – paragraph 2 – point e

Text proposed by the Commission

(e) supporting legitimate business activity, by maintaining a proper balance between customs controls and facilitation of legitimate trade and simplifying customs processes and procedures.

Amendment

(e) supporting **all** legitimate business activity, by maintaining a proper balance between customs controls and facilitation of legitimate trade and simplifying customs processes and procedures.

Or. en

Amendment 25

Proposal for a regulation

Article 2 – paragraph 2 – point e a (new)

Text proposed by the Commission

Amendment

(ea) promote cost-efficiency by avoiding duplication, and promoting effectiveness in customs processes as well as an efficient use of related resources at Union and national level;

Or. en

Amendment 26

Proposal for a regulation

Article 2 – paragraph 2 – point e b (new)

Text proposed by the Commission

Amendment

(eb) the gathering, analysis and exchange of relevant information to support evidence-based decision making;

Or. en

Amendment 27

Proposal for a regulation

Article 2 – paragraph 2 – point e c (new)

Text proposed by the Commission

Amendment

(ec) contribute to the improvement of the overall performance of the enforcement of Union legislation in other fields, such as those protecting citizens, residents and consumers' safety and security, the environment and supply chains;

Or. en

Amendment 28

Proposal for a regulation Article 4 – paragraph 1

Text proposed by the Commission

The Commission is empowered to adopt delegated acts in accordance with Article 261 supplementing and amending this Regulation by specifying the provisions of the customs legislation that apply to the trade in Union goods referred to in Article 1(4). Those acts may address particular circumstances pertaining to the trade in Union goods involving only one Member ***State***.

Amendment

The Commission is empowered to adopt delegated acts in accordance with Article 261 supplementing and amending this Regulation by specifying the provisions of the customs legislation that apply to the trade in Union goods referred to in Article 1(4). Those acts may address particular circumstances pertaining to the trade in Union goods involving only one ***or more States***.

Or. en

Amendment 29

Proposal for a regulation Article 5 – paragraph 1 – point 13

Text proposed by the Commission

(13) ‘deemed importer’ means any person involved in the distance sales of goods to be imported from third countries into the customs territory of the Union who is authorised to use the special scheme laid

Amendment

(13) ‘deemed importer’ means any person involved in the distance sales of goods to be imported from third countries into the customs territory of the Union, ***including*** who is authorised to use the

down in Title XII, Chapter 6, Section 4 of Directive 2006/112/EC;

special scheme laid down in Title XII, Chapter 6, Section 4 of Directive 2006/112/EC;

Or. en

Amendment 30

Proposal for a regulation

Article 5 – paragraph 1 – point 57

Text proposed by the Commission

(57) ‘customs debt’ means the obligation on a person to pay the amount of import or export duty which **applies** to specific goods under the customs legislation in force;

Amendment

(57) ‘customs debt’ means the obligation on a person to pay the amount of import or export duty **and any other charges** which **apply** to specific goods under the customs legislation in force;

Or. en

Amendment 31

Proposal for a regulation

Article 5 – paragraph 1 – point 64

Text proposed by the Commission

(64) ‘crisis’ means an event **or a situation that suddenly** endangers the safety, the security, the health and life of the citizens, economic operators and personnel of customs authorities and requires urgent measures as regards the entry, exit or transit of goods.

Amendment

(64) ‘crisis’ means **an exceptional, natural or man-made event of an extraordinary nature and scale that takes place inside or outside of the Union, that** endangers the safety, the security, the health and life of the citizens, economic operators and personnel of customs authorities and **that** requires urgent measures as regards the entry, exit or transit of goods;

Or. en

Amendment 32

Proposal for a regulation

Article 5 – paragraph 1 – point 64 a (new)

Text proposed by the Commission

Amendment

(64a) ‘crisis response cell’ means a contact point within the EU Customs Authority that coordinates EU crises response efforts within the Customs Union;

Or. en

Amendment 33

Proposal for a regulation

Article 5 – paragraph 1 – point 64 b (new)

Text proposed by the Commission

Amendment

(64b) ‘small and micro enterprise’ means an economic operator as defined in Commission Recommendation 2003/361/EC;

Or. en

Amendment 34

Proposal for a regulation

Article 5 – paragraph 1 – point 64 c (new)

Text proposed by the Commission

Amendment

(64c) ‘other charges’ means any fees coming on top of custom duties, VAT, customs formalities fees and courier fees;

Or. en

Amendment 35

Proposal for a regulation

Article 5 – paragraph 1 – point 64 d (new)

Text proposed by the Commission

Amendment

(64d) ‘end-customer’ means a physical or moral person residing or established in the Union, to whom a product has been made available by a seller or a marketplace;

Or. en

Amendment 36

Proposal for a regulation

Article 5 – paragraph 1 – point 64 e (new)

Text proposed by the Commission

Amendment

(64e) ‘national single window environment for customs’ means a set of electronic services established by a Member State to enable information to be exchanged between the electronic systems of its customs authority, the partner competent authorities and economic operators;

Or. en

Amendment 37

Proposal for a regulation

Article 5 – paragraph 1 – point 64 f (new)

Text proposed by the Commission

Amendment

(64f) ‘partner competent authority’ means the Commission or any Member State authority , empowered to perform a designated function in relation to the fulfilment of the relevant Union non-

customs formalities;

Or. en

Amendment 38

Proposal for a regulation

Article 5 – paragraph 1 – point 64 g (new)

Text proposed by the Commission

Amendment

(64g) ‘Union non-customs formality’ means all operations which must be carried out by an economic operator or by a partner competent authority for the international movement of goods, as laid down in Union law other than Union customs law;

Or. en

Amendment 39

Proposal for a regulation

Article 5 – paragraph 1 – point 64 h (new)

Text proposed by the Commission

Amendment

(64h) ‘supporting document’ means any required document issued by a partner competent authority or drawn up by an economic operator, or any required information provided by an economic operator, to certify that Union non-customs formalities have been fulfilled;

Or. en

Amendment 40

Proposal for a regulation

Article 5 – paragraph 1 – point 64 i (new)

Text proposed by the Commission

Amendment

(64i) ‘quantity management’ means the activity of monitoring and managing the quantity of goods authorised by partner competent authorities, in accordance with Union legislation other than customs legislation, based on the information provided by customs authorities;

Or. en

Amendment 41

Proposal for a regulation

Article 5 – paragraph 1 – point 64 j (new)

Text proposed by the Commission

Amendment

(64j) ‘Union non-customs system’ means any Union electronic system established by Union legal acts, used in order to achieve the objectives of Union law, or referred to in Union legal acts used to store information on the fulfilment of the Union non-customs formalities;

Or. en

Amendment 42

Proposal for a regulation

Article 5 – paragraph 1 – point 64 k (new)

Text proposed by the Commission

Amendment

(64k) ‘Economic Operator Registration and Identification number (EORI number)’ means ‘Economic Operator Registration and Identification number (EORI number)’ as defined in Article 1, point (18), of Commission Delegated Regulation (EU) 2015/2446 (14);

Amendment 43**Proposal for a regulation****Article 6 – paragraph 2 – subparagraph 1***Text proposed by the Commission*

Customs authorities shall, without delay and at the latest within **30** calendar days of receipt of the application for a decision, verify whether the conditions for the acceptance of that application are fulfilled.

Amendment

Customs authorities shall, without delay and at the latest within **14** calendar days of receipt of the application for a decision, verify whether the conditions for the acceptance of that application are fulfilled.

Or. en

Justification

30 days for customs authorities to verify whether the conditions are fulfilled are too long.

Amendment 44**Proposal for a regulation****Article 6 – paragraph 2 – subparagraph 3***Text proposed by the Commission*

Where the customs authorities establish that the application does not contain all the information required, they shall ask the applicant to provide the relevant additional information within a reasonable time limit which shall not exceed 30 calendar days. Even where the customs authorities have requested additional information to the applicant, they shall decide whether the application is complete and can be accepted or whether it is incomplete and shall be refused in a period that shall not exceed 60 calendar days from the date of the first application. If the customs authorities do not expressly inform the applicant within that period whether the application has been accepted, the application shall be considered as accepted

Amendment

Where the customs authorities establish that the application does not contain all the information required, they shall ask the applicant to provide the relevant additional information within a reasonable time limit which shall not exceed 30 calendar days. Even where the customs authorities have requested additional information to the applicant, they shall decide whether the application is complete and can be accepted or whether it is incomplete and shall be refused in a period that shall not exceed 60 calendar days from the date of the first application. If the customs authorities do not expressly inform the applicant within that period whether the application **is complete and** has been accepted, the application shall be

at the end of the 60 calendar days.

considered as accepted at the end of the 60 calendar days.

Or. en

Amendment 45

Proposal for a regulation

Article 6 – paragraph 3 – subparagraph 1

Text proposed by the Commission

Except where otherwise provided, the competent customs authority shall take a decision as referred to in paragraph 1 at the latest within **120** calendar days of the date of acceptance of the application and shall notify the applicant without delay.

Amendment

Except where otherwise provided, the competent customs authority shall take a decision as referred to in paragraph 1 at the latest within **90** calendar days of the date of acceptance of the application and shall notify the applicant without delay.

Or. en

Justification

Within 90 days are sufficient for customs authorities to take a decision.

Amendment 46

Proposal for a regulation

Article 6 – paragraph 3 – subparagraph 4

Text proposed by the Commission

Where the customs authorities fail to take a decision within the time-limits established in the first, second and third subparagraphs, the ***applicant may consider the request to have been denied and may appeal such a negative decision. The applicant may also inform the EU Customs Authority that the customs authorities did not take a decision within the relevant time limits.***

Amendment

Where the customs authorities fail to take a decision within the time-limits established in the first, second and third subparagraphs, the ***application shall be considered to be complete and accepted.***

Or. en

Justification

Otherwise, it would be unlawfully detrimental to the applicant and there could be a lack of responsibility of the customs authorities.

Amendment 47

Proposal for a regulation

Article 6 – paragraph 6 – subparagraph 2 – point f

Text proposed by the Commission

Amendment

(f) in other specific cases. deleted

Or. en

Justification

Ambiguous, would give further room to the customs authorities to not inform the applicant of the decision.

Amendment 48

Proposal for a regulation

Article 6 – paragraph 8 – point g

Text proposed by the Commission

Amendment

(g) the specific cases, referred to in paragraph 6, second subparagraph, point (f) of this Article. deleted

Or. en

Justification

As point (f) of paragraph 6 is removed.

Amendment 49

Proposal for a regulation

Article 23 – paragraph 6

Text proposed by the Commission

6. The authorised economic operator referred to in paragraph 1 shall enjoy more facilitations than other economic operators in respect of customs controls according to the type of authorisation granted, including fewer physical and document-based controls. The status of authorised economic operator shall be taken into account favourably for customs risk management purposes.

Amendment

6. The authorised economic operator referred to in paragraph 1 shall enjoy more facilitations than other economic operators in respect of customs controls according to the type of authorisation granted, including fewer physical and document-based controls. The status of authorised economic operator shall be taken into account favourably for customs risk management purposes. ***In duly justified cases, the customs authorities may give the authorised economic operator the possibility of providing information on the goods after their release.***

Or. en

Amendment 50

**Proposal for a regulation
Article 24 – paragraph 2**

Text proposed by the Commission

2. The Commission ***shall*** adopt, ***by means of implementing acts, the modalities*** for the application of the criteria referred to in paragraph 1. ***Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).***

Amendment

2. The Commission ***is empowered to*** adopt ***delegated*** acts, ***in accordance with Article 261, to supplement this Regulation by laying down detailed arrangements*** for the application of the criteria referred to in paragraph 1.

Or. en

Justification

For the criteria granting the AEO status, EP would be more involved with delegated acts than with implementing acts.

Amendment 51

Proposal for a regulation Article 25 – paragraph 1

Text proposed by the Commission

1. *An importer or exporter*, who is resident or registered in the customs territory of the Union, meets the criteria set out in paragraph 3 and has conducted regular customs operations in the course of that person's business for at least 3 years, may apply for the status of Trust and Check trader to the customs authority of the Member State where that person is established.

Amendment

1. *Any person or economic operator*, who is resident or registered in the customs territory of the Union, meets the criteria set out in paragraph 3 and has conducted regular customs operations in the course of that person's business for at least 2 years, may apply for the status of Trust and Check trader to the customs authority of the Member State where that person is established. ***Importers or exporters who already have the status of authorised economic operators may apply immediately for the status of Trust and Check trader.***

Or. en

Justification

To be faster for businesses to become a Trust and Check trader.

Amendment 52

Proposal for a regulation Article 25 – paragraph 2

Text proposed by the Commission

2. The customs authorities shall grant the status following consultation with other authorities, if necessary, and after having had access to the relevant data of the applicant for the last 3 years in order to assess compliance with the criteria in paragraph 3.

Amendment

2. The customs authorities shall grant the status following consultation with other authorities, if necessary, and after having had access to the relevant data of the applicant for the last 2 years in order to assess compliance with the criteria in paragraph 3.

Or. en

Amendment 53

Proposal for a regulation

Article 25 – paragraph 3 – point e

Text proposed by the Commission

(e) appropriate security, safety and compliance standards, adapted to the type and size of the activity carried out. The standards shall be considered as fulfilled where the applicant demonstrates that he or she maintains appropriate measures to ensure the security and safety of the international supply chain, including in the areas of physical integrity and access controls, logistical processes and handling of specific types of goods, personnel and identification of his or her business partners;

Amendment

(e) appropriate security, safety and compliance standards, ***including product safety*** adapted to the type and size of the activity carried out.

The applicant shall be required to participate in mandatory training provided by the competent authorities related to the type of activity.

The standards shall be considered as fulfilled where the applicant demonstrates that he or she maintains appropriate measures to ensure the security and safety of the international supply chain, including in the areas of physical integrity and access controls, logistical processes and handling of specific types of goods, personnel and identification of his or her business partners;

Or. en

Amendment 54

Proposal for a regulation

Article 25 – paragraph 3 – point f – introductory part

Text proposed by the Commission

(f) having an electronic system ***providing or making*** available to the

Amendment

(f) having an electronic system ***that exceptionally makes*** available to the

customs authorities real-time *all* data on the movement of the goods and the compliance of the person referred to in paragraph 1 with all requirements applicable on those goods, including relating to safety and security and including where relevant sharing in the EU Customs Data Hub:

customs authorities *to access appropriate* real-time data on the movement of the goods and the compliance of the person referred to in paragraph 1 with all requirements applicable on those goods, including relating to safety and security and including where relevant sharing in the EU Customs Data Hub, *in accordance with the detailed arrangements for the application of the criteria for such access set out in the delegated acts referred to in paragraph 10, point b) new* :

Or. en

Amendment 55

Proposal for a regulation

Article 25 – paragraph 4 – subparagraph 2

Text proposed by the Commission

The customs authorities at least every 3 years shall perform and in-depth monitoring of the Trust and Check trader's activities and internal records. The Trust and Check trader shall inform the customs authorities of any changes in its corporate structure, ownership, solvency situation, trading models or any other significant changes in its situation and activities. The customs authorities shall re-assess the status of the Trust and Check trader if any of these changes have a significant impact on the Trust and Check status. The customs authorities may suspend this authorisation until a decision on the reassessment is taken.

Amendment

The customs authorities at least every 2 years shall perform and in-depth monitoring of the Trust and Check trader's activities and internal records. The Trust and Check trader shall inform the customs authorities of any changes in its corporate structure, ownership, solvency situation, trading models or any other significant changes in its situation and activities. The customs authorities shall re-assess the status of the Trust and Check trader if any of these changes have a significant impact on the Trust and Check status. The customs authorities may suspend this authorisation until a decision on the reassessment is taken.

Or. en

Amendment 56

Proposal for a regulation

Article 25 – paragraph 5 – subparagraph 1

Text proposed by the Commission

Amendment

Where a Trust and Check trader changes its Member State of establishment, the customs authorities of the receiving Member State may reassess the Trust and Check authorisation, after consultation with the Member State that initially granted the status and having received the previous records on the operators. During the reassessment, the customs authority of the Member State that granted the initial authorisation may suspend it.

deleted

Or. en

Amendment 57

Proposal for a regulation

Article 25 – paragraph 5 – subparagraph 2

Text proposed by the Commission

Amendment

The Trust and Check trader shall inform the customs authorities of the receiving Member State of any changes in its corporate structure, ownership, solvency situation, trading models or any other significant changes in its situation and activities ***if any of these changes have an impact on the Trust and Check status.***

Where a Trust and Check trader ***changes its Member State of establishment, it*** shall inform the customs authorities of the receiving Member State of any changes in its corporate structure, ownership, solvency situation, trading models or any other significant changes in its situation and activities.

Or. en

Amendment 58

Proposal for a regulation

Article 25 – paragraph 5 – subparagraph 2 a (new)

Text proposed by the Commission

Amendment

The customs authorities of the receiving Member State may re-assess in consultation with the Member State that

initially granted the Trust and Check trader status whether any of these changes have an impact on its Trust and Check status. If necessary, the customs authorities of the receiving Member State may suspend the initial authorisation. Such suspension shall be notified in the Customs Data Hub. At the latest by 3 years after the Trust and Check trader has changed its Member State of establishment or after the customs authorities of the receiving Member State have re-assessed the Trust and Check trader status and every 3 years thereafter, the customs authorities of the receiving Member State shall perform in-depth monitoring of the Trust and Check trader's activities and internal records referred to in paragraph 4.

Or. en

Justification

The customs authority of the receiving MS may suspend the status, not the one of the MS that granted the initial authorisation.

Amendment 59

Proposal for a regulation
Article 25 – paragraph 6 – subparagraph 1

Text proposed by the Commission

Where a Trust and Check trader is suspected of involvement in fraudulent activity in relation to its economic or business activity, its status shall be suspended.

Amendment

Where a Trust and Check trader is suspected of involvement in fraudulent activity in relation to its economic or business activity, its status shall be suspended ***by the customs authorities. That suspension shall be notified in the Customs Data Hub.***

Or. en

Amendment 60

Proposal for a regulation

Article 25 – paragraph 7 – introductory part

Text proposed by the Commission

7. Customs authorities **may** authorise Trust and Check traders:

Amendment

7. Customs authorities **shall** authorise Trust and Check traders:

Or. en

Amendment 61

Proposal for a regulation

Article 25 – paragraph 7 a (new)

Text proposed by the Commission

Amendment

7a. Customs authorities shall make best efforts to grant the facilitations referred to in paragraph 7 in a uniform manner across the Union. The EU Customs authority shall coordinate the work of the customs authorities and monitor that uniform application so that the facilitations can be granted automatically upon designation as a Trust and Check trader.

Or. en

Amendment 62

Proposal for a regulation

Article 25 – paragraph 8

Text proposed by the Commission

8. The Trust and Check traders shall **enjoy** more facilitations than other economic operators in respect of customs controls according to the authorisation granted, including fewer physical and document-based controls. The status of

Amendment

8. The Trust and Check traders shall **benefit from** more facilitations than other economic operators in respect of customs controls according to the authorisation granted, including fewer physical and document-based controls. The status of

Trust and Check trader shall be taken into account favourably for customs risk management purposes.

Trust and Check trader shall be taken into account favourably for customs risk management purposes.

Or. en

Amendment 63

Proposal for a regulation Article 25 – paragraph 10

Text proposed by the Commission

10. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by ***determining the type and frequency of the monitoring activities referred to in paragraph 4 of this Article.***

Amendment

10. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by:

Or. en

Amendment 64

Proposal for a regulation Article 25 – paragraph 10 – point a (new)

Text proposed by the Commission

Amendment

(a) determining the type and frequency of the monitoring activities referred to in paragraph 4;

Or. en

Amendment 65

Proposal for a regulation Article 25 – paragraph 10 – point b (new)

Text proposed by the Commission

Amendment

(b) the detailed arrangements for the

application of the criteria referred to in paragraph 3.

Or. en

Amendment 66

Proposal for a regulation Article 26 – paragraph 1

Text proposed by the Commission

1. *Until the date established in Article 265(4)*, the customs authorities may grant persons meeting the criteria the status of authorised economic operator for customs simplifications and authorise them to benefit from certain simplifications and facilitations in accordance with the customs legislation.

Amendment

1. The customs authorities may grant persons meeting the criteria the status of authorised economic operator for customs simplifications and authorise them to benefit from certain simplifications and facilitations in accordance with the customs legislation.

Or. en

Amendment 67

Proposal for a regulation Title II – Chapter 5 – title

Text proposed by the Commission

5 *Custom* representation

Amendment

Customs representation

Or. en

Amendment 68

Proposal for a regulation Article 27 – paragraph 3 a (new)

Text proposed by the Commission

Amendment

3a. From 1 January 2029 and for a period of 5 years thereafter, it shall be

possible for a customs representative acting as a direct representative to also be recognised as Trust and Check trader if the person in whose name and on whose behalf that representative is acting is a small or micro enterprise..

Or. en

Amendment 69

Proposal for a regulation Title II a (new)

Text proposed by the Commission

Amendment

Title IIa EU

Single Window Environment for Customs

Chapter I

EU Single Window Environment for Customs and European Union Customs Single Window Certificates Exchange System

Article 28a

Establishment of an EU Single Window Environment for Customs

***1. An EU Single Window Environment
for Customs is established. It shall
include:***

***(a) an electronic European Union
Customs Single Window Certificates
Exchange System;***

***(b) national single window environments
for customs;***

***(c) the Union non-customs systems
referred to in Part A of Annex Ia, the use
of which is mandatory under Union law;***

***(d) the Union non-customs systems
referred to in Part B of Annex Ia, the use
of which is voluntary under Union law.***

***2. The EU Single Window Environment
for Customs and its components shall be***

designed, interconnected and operated in accordance with Union law on the protection of personal data, the free flow of non-personal data and cybersecurity, using the most appropriate technologies having regard to the particular characteristics of the specific data and electronic systems concerned, and the purposes of those systems.

Article 28b

Establishment of the electronic European Union Customs Single Window Certificates Exchange System

The electronic European Union Customs Single Window Certificates Exchange System (EU CSW-CERTEX) is established to enable information exchange, as provided for in Chapter III. EU CSW-CERTEX shall connect the national single window environments for customs with the Union non-customs systems referred to in Annex Ia.

Article 28c

Roles and responsibilities of EU CSW-CERTEX

1. The Commission, in collaboration with the Member States, shall develop, integrate and operate EU CSW-CERTEX.

2. The Commission shall:

(a) connect the Union non-customs systems referred to in Annex Ia with EU CSW-CERTEX by the dates set out in Annex Ia and enable information to be exchanged on the Union non-customs formalities listed therein;

(b) provide timely guidance and assistance to Member States when they connect to EU CSW-CERTEX as referred to in paragraphs 4 and 5.

3. Where the Commission provides training on EU CSW-CERTEX, it shall do so under Regulation (EU) 2021/444 of the European Parliament and of the Council.

4. The Member States, assisted where necessary by the Commission, shall connect the national single window environments for customs with EU CSW-CERTEX by the dates set out in Part A of Annex Ia and enable information to be exchanged on the Union non-customs formalities listed in Part A thereof.

5. The Member States, assisted, where necessary, by the Commission, may connect the national single window environments for customs with EU CSW-CERTEX and enable information to be exchanged on the Union non-customs formalities listed in Part B of Annex Ia.

6. The Commission is empowered to adopt delegated acts in accordance with Article 261 to amend Part A of Annex Ia, as regards Union non-customs formalities, Union non-customs systems laid down in Union legal acts other than those dealing with customs, and the dates for the connections referred to in paragraphs 2 and 4 of this Article.

7. The Commission is empowered to adopt delegated acts in accordance with Article 261 to amend Part B of Annex Ia as regards:

(a) Union non-customs formalities and their respective voluntary Union non-customs systems laid down in Union legislation other than customs legislation, where the use of EU CSW-CERTEX is provided for in that legislation;

(b), Union non-customs formalities and systems under Regulation (EU) 2021/821 of the European Parliament and of the Council ⁽¹⁶⁾ and Council Regulations (EC) No 2173/2005 ⁽¹⁷⁾ and (EC) No 338/97 ⁽¹⁸⁾; and

(c) the date for the connection referred to in paragraph 2, point (a), of this Article for the Union non-customs systems referred to in points (a) and (b) of this paragraph.

¹⁶ Regulation (EU) 2021/821 of the European Parliament and of the Council of 20 May 2021 setting up a Union regime for the control of exports, brokering, technical assistance, transit and transfer of dual-use items ([OJ L 206, 11.6.2021, p. 1](#)).

¹⁷ Council Regulation (EC) No 2173/2005 of 20 December 2005 on the establishment of a FLEGT licensing scheme for imports of timber into the European Community ([OJ L 347, 30.12.2005, p. 1](#)).

¹⁸ Council Regulation (EC) No 338/97 of 9 December 1996 on the protection of species of wild fauna and flora by regulating trade therein ([OJ L 61, 3.3.1997, p. 1](#)).

Article 28d

Processing of personal data in EU CSW-CERTEX

1. Processing of personal data may take place in EU CSW-CERTEX only for the following purposes:

(a) enabling information to be exchanged between the national single window environments for customs and the Union non-customs systems referred to in Annex Ia as regards the Union non-customs formalities listed therein;

(b) performing the business and technical transformation of data listed in Article 28h(2), where this is necessary in order to enable the exchange of information referred to in point (a) of this paragraph.

2. Processing of personal data may take place in EU CSW-CERTEX only in respect of the following categories of data subjects:

(a) natural persons whose personal information is contained in the customs declaration or re-export declaration;

(b) natural persons whose personal information is contained in the supporting documents, or in any other additional documentary evidence required for the fulfilment of the Union non-customs formalities listed in Annex Ia;

(c) authorised staff of customs authorities, partner competent authorities or any other relevant authority or authorised body whose personal information is contained in any documents referred to in points (a) and (b);

(d) Commission staff and third-party providers acting on behalf of the Commission that perform EU CSW-CERTEX-related operations and maintenance activities.

3. Processing of personal data may take place in EU CSW-CERTEX only in respect of the following categories of personal data:

(a) the name, address, country code and identification number of the natural persons referred to in paragraph 2, points (a) and (b), required either by customs legislation or by Union legislation other than customs legislation in order to fulfil customs and Union non-customs formalities;

(b) the name and signature of the staff referred to in paragraph 2, points (c) and (d).

4. With the exception of technical logs indicating the supporting documents exchanged and the flow of such exchange, EU CSW-CERTEX shall not store any information exchanged between the national single window environments for customs and Union non-customs systems.

5. The transformation of personal data referred to in paragraph 1, point (b), shall be performed using information technology infrastructure located in the Union.

Article 28e

Joint controllership of EU CSW-CERTEX

1. As regards the processing of personal data in EU CSW-CERTEX, the Commission shall be a joint controller within the meaning of Article 28(1) of Regulation (EU) 2018/1725, and customs authorities and Member States' partner competent authorities responsible for the Union non-customs formalities listed in Annex Ia shall be joint controllers within the meaning of Article 26(1) of Regulation (EU) 2016/679.

2. The Commission shall adopt implementing acts, establishing the respective responsibilities of the joint controllers to comply with the obligations under Regulations (EU) 2016/679 and (EU) 2018/1725. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4) of this Regulation.

3. The joint controllers shall:

(a) work together to process, in a timely manner, requests made by data subjects;

(b), assist each other in matters involving the identification and handling of any data breach related to joint processing;

(c) exchange the relevant information necessary to inform data subjects pursuant to Chapter III, Section 2, of Regulation (EU) 2016/679 and Chapter III, Section 2, of Regulation (EU) 2018/1725;

(d) ensure and protect the security, integrity, availability and confidentiality of the personal data processed jointly pursuant to Article 32 of Regulation (EU) 2016/679 and Article 33 of Regulation (EU) 2018/1725.

Chapter II

National single window environments for customs

Article 28f

Establishment of national single window environments for customs

- 1. Each Member State shall establish a national single window environment for customs and shall be responsible for its development, integration and operation.***
- 2. The national single window environments for customs shall enable the exchange of information and cooperation by electronic means between customs authorities, partner competent authorities and economic operators through EU CSW-CERTEX for the purposes of compliance with, and efficient enforcement of, customs legislation and the Union non-customs formalities listed in Annex Ia.***
- 3. For the Union non-customs formalities and systems listed in Part A of Annex Ia, the national single window environments for customs shall provide the following functionalities:***
 - (a) a single communication channel for economic operators, who may use it to fulfil the relevant customs formalities and Union non-customs formalities subject to additional digital cooperation in accordance with Article 28j;***
 - (b) quantity management related to the Union non-customs formalities, where applicable; and***
 - (c) automatic verification of compliance with the Union non-customs formalities listed in Annex Ia based on the data received by customs authorities through EU CSW-CERTEX from Union non-customs systems.***
- 4. For each of the Union non-customs formalities and systems listed in Part B of Annex Ia, if the national single window environment for customs is connected to EU CSW-CERTEX in accordance with Article 28c(5), that national single window environment for customs shall***

provide all of the functionalities listed in paragraph 3 of this Article.

5. The national single window environments for customs may be used as a platform to coordinate controls performed in accordance with Article 47(1) of Regulation (EU) No 952/2013.

Article 28g

Personal data processing within the national single window environments for customs

1. The processing of personal data within the national single window environments for customs, in accordance with Regulation (EU) 2016/679, shall take place separately from the processing operations referred to in Article 28d of this Regulation.

2. Each Member State shall designate one or more competent authorities to act as the controller of the data processing operations taking place within its national single window environment for customs.

3. With the exception of breaches that do not concern data exchanged with EU CSW-CERTEX, each Member State shall notify the Commission of personal data breaches that compromise the security, confidentiality, availability or integrity of the personal data processed within its national single window environment for customs.

Chapter III

Digital cooperation – information exchange and other procedural rules

SECTION 1

DIGITAL COOPERATION RELATED TO UNION NON-CUSTOMS FORMALITIES

Article 28h

Information exchanged and processed through EU CSW-CERTEX and its use

1. For each of the Union non-customs

formalities listed in Annex Ia, EU CSW-CERTEX shall enable information to be exchanged between the national single window environments for customs and the relevant Union non-customs systems for the following purposes:

(a) making the relevant data available to customs authorities for them to perform the necessary verification of those formalities in accordance with this Regulation in an automated manner;

(b) making the relevant data available to partner competent authorities for them to perform quantity management of authorised goods in Union non-customs systems based on the goods declared to customs authorities and released by those authorities;

(c) facilitating and supporting the integration of procedures between customs authorities and partner competent authorities, for the fully automated fulfilment of the formalities required to place the goods under a customs procedure or to re-export them, and the cooperation concerning the coordination of controls in accordance with Article 43(3), without prejudice to the national implementation of those procedures;

(d) enabling any other automated data transfer between customs authorities and the relevant partner competent authorities required by Union legislation establishing Union non-customs formalities, without prejudice to the national use of that data.

2. For each of the Union non-customs formalities listed in Annex Ia, EU CSW-CERTEX shall provide the following functionalities:

(a) aligning customs and non-customs terminology where possible, and identifying the customs procedure or the re-export for which the supporting document can be used, based on the administrative decision of the partner

competent authority indicated in the supporting document; and

(b) transforming, where necessary, the format of the data required to fulfil the relevant Union non-customs formalities into a format of data compatible with the customs declaration or re-export declaration and vice versa without changing the content of the data.

3. The Commission is empowered to adopt delegated acts in accordance with Article 261 to supplement this Regulation by specifying the data elements to be exchanged through EU CSW-CERTEX in accordance with paragraph 1 of this Article.

4. The Commission shall adopt implementing acts, establishing specific rules for the information exchange referred to in paragraphs 1 and 2 of this Article, including, where appropriate, any specific rules to ensure the protection of personal data. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).

SECTION 2

ADDITIONAL DIGITAL COOPERATION RELATED TO UNION NON-CUSTOMS FORMALITIES

Article 28i

Streamlining the fulfilment of customs formalities and Union non-customs formalities

1. For Union non-customs formalities and systems listed in Part A of Annex Ia, the national single window environments for customs shall provide the following functionalities:

(a) enabling economic operators to submit the relevant information required for the fulfilment of the applicable customs formalities and Union non-customs formalities; and

(b) communicating to economic operators the electronic feedback from customs authorities and partner competent authorities regarding the fulfilment of customs formalities and Union non-customs formalities.

2. For Union non-customs formalities and systems listed in Part B of Annex Ia, the national single window environments for customs may provide the functionalities listed in paragraph 1. In that situation, the same set of functionalities as those listed in paragraph 1 shall be provided.

Article 28j

Union non-customs formalities subject to additional digital cooperation

1. A Union non-customs formality listed in Annex Ia shall be subject to Article 28f(3), point (a), and Articles 28i, 28k, 28l and 28m, provided that the Commission has determined, in accordance with paragraph 2 of this Article, that the formality concerned fulfils the criteria set out in that paragraph.

2. The Commission shall adopt implementing acts, determining which of the Union non-customs formalities listed in Annex Ia fulfil the following criteria:

(a) there is a degree of overlap between data to be included in the customs declaration or re-export declaration and data to be included in the supporting documents required for the Union non-customs formalities listed in Annex Ia;

(b) the number of supporting documents issued in the Union for the specific formality is not negligible;

(c) the corresponding Union non-customs system referred to in Annex Ia can identify the economic operators by means of their EORI number;

(d) the applicable Union legislation other than customs legislation allows the fulfilment of the specific formality through the national single window

environments for customs in accordance with Article 28i. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).

Article 28k

Data harmonisation and rationalisation

1. The Commission shall identify the common data set required for the customs declaration or re-export declaration and for the supporting documents required for the Union non-customs formalities listed in Annex Ia ('common data set').

2. The Commission shall also identify the additional data elements subject solely to Union legislation other than customs legislation. Those additional data elements shall be identified by the corresponding acronym of the Union non-customs formality listed in Annex Ia, followed by the suffix 'partner competent authority data set'.

3. The common data set, the additional data elements referred to in paragraph 2 and the data set required to place the goods under a specific customs procedure or to re-export them shall constitute an integrated data set, containing all data needed by customs authorities and partner competent authorities.

4. The Commission is empowered to adopt delegated acts in accordance with Article 261 to supplement this Regulation by identifying, on the one hand, the data elements of the common data set referred to in paragraph 1 of this Article and, on the other hand, the additional data elements referred to in paragraph 2 of this Article for each of the relevant Union acts applicable to Union non-customs formalities listed in Annex Ia.

Article 28l

Submission of customs and Union non-customs data by economic operators

1. For the purposes of Article 28i(1), point (a), the national single window environments for customs may enable economic operators to submit an integrated data set as referred to in Article 28k(3), including the customs declaration or re-export declaration lodged, prior to the presentation of the goods, in accordance with Article 68.

2. The integrated data set submitted in accordance with paragraph 1 shall be deemed to constitute, as appropriate, the customs declaration or the re-export declaration and the submission of data required by partner competent authorities for the Union non-customs formalities listed in Annex Ia.

Article 28m

Additional information exchange processed through EU CSW-CERTEX

1. EU CSW-CERTEX shall enable the necessary exchange of information between national single window environments for customs and Union non-customs systems for the following purposes:

(a) transmitting the data that have been identified as the common data set pursuant to Article 28k(1), as well as the applicable additional data elements identified pursuant to Article 28k(2) ('partner competent authority data set') to enable partner competent authorities to carry out their duties in respect of the relevant formalities, in accordance with Union legislation other than customs legislation;

(b) transmitting to economic operators for the purposes of Article 28i(1), point (b), any feedback from partner competent authorities entered in the relevant Union non-customs systems.

2. Where an economic operator is registered with the customs authorities in accordance with Article 19, the EORI number shall be used for the exchanges of

information referred to in paragraph 1 of this Article.

3. The Commission shall adopt implementing acts, establishing procedural arrangements for the exchanges of information referred to in paragraph 1 of this Article, including, where appropriate, any specific rules governing the protection of personal data. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).

SECTION 3

OTHER PROCEDURAL RULES

Article 28n

Use of the EORI system by partner competent authorities

In carrying out their duties, partner competent authorities shall have access to the EORI system for the purpose of validating the relevant data on economic operators stored in that system.

Article 28o

National coordinators

Each Member State shall designate a national coordinator for the EU Single Window Environment for Customs. The national coordinator shall carry out the following tasks in order to support the implementation of this Regulation:

(a) act as national contact point for the Commission for all matters relating to the implementation of this Regulation;

(b) promote and support, on a national level, the cooperation between customs authorities and national partner competent authorities;

(c) coordinate the activities related to the connection of national single window environments for customs with EU CSW-CERTEX, and the provision of information in accordance with Article 28r(4).

Chapter IV

Costs of EU CSW-CERTEX, work programme and monitoring and reporting

Article 28p

Costs

1. The costs associated with the development, integration and operation of EU CSW-CERTEX and its interfaces with Union non-customs systems shall be borne by the general budget of the Union.

2. Each Member State shall bear the costs incurred in relation to the development, integration and operation of its national single window environment for customs and the connection of its national single window environment for customs with EU CSW-CERTEX.

Article 28q

Work programme

The Commission shall adopt implementing acts, establishing a work programme to support the implementation of this Regulation in relation to the connection of the Union non-customs systems referred to in Annex Ia to EU CSW-CERTEX and the integration of the respective Union non-customs formalities. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).

The work programme referred to in the first paragraph shall be reviewed and updated regularly, and at least once every three years, in order to assess and improve the overall implementation of this Regulation.

Article 28r

Monitoring and reporting

1. The Commission shall regularly monitor the functioning of the EU Single Window Environment for Customs, taking into account, inter alia, information relevant for monitoring purposes and

provided by the Member States, including information on the functioning of their national single window environments for customs.

2. The Commission shall regularly evaluate the performance of EU CSW-CERTEX. That evaluation shall include an assessment of the effectiveness, efficiency, coherence, relevance and Union added-value of EU CSW-CERTEX.

3. By 31 December 2027 and every year thereafter, the Commission shall submit to the European Parliament and to the Council a report on the implementation of this Regulation. That report shall include:

(a) an overview of Union non-customs formalities included in Union legislation and the Commission's legislative proposals;

(b) a detailed overview of the stage of progress that every Member State has reached on its national single window environment for customs in relation to the implementation of this Regulation; and

(c) a detailed overview of the overall progress of the EU Single Window Environment for Customs in relation to the work programme referred to in Article 28q.

By 31 December 2027 and every three years thereafter, the report referred to in the first subparagraph shall also include information on the monitoring and evaluation carried out in accordance with paragraphs 1 and 2, respectively, including the impact on economic operators, and in particular on small and medium-sized enterprises.

4. The Member States shall, at the request of the Commission, provide information on the implementation of this Regulation that is necessary for the report referred to in paragraph 3.

Or. en

Justification

The relevant provisions of the Customs Single Window (CSW) Regulation are added to the proposal, as the aim is to repeal the CSW Regulation and create a common customs framework (UCC) that also includes the CSW.

Amendment 70

Proposal for a regulation

Article 29 – paragraph 1 – introductory part

Text proposed by the Commission

1. The EU Customs Data Hub shall provide a secure and cyber resilient set of electronic services and systems to use data including personal data for customs purposes. It shall provide the following functionalities:

Amendment

1. The EU Customs Data Hub shall provide a secure and cyber resilient set of electronic services and systems to use data including personal data **and other data** for customs purposes. It shall provide the following functionalities:

Or. en

Amendment 71

Proposal for a regulation

Article 29 – paragraph 1 – point b

Text proposed by the Commission

(b) ensure the quality, integrity, traceability and non-repudiation of data processed therein, including the amendment of such data;

Amendment

(b) ensure the quality, integrity, **security**, traceability and non-repudiation of data processed therein, including the amendment of such data;

Or. en

Amendment 72

Proposal for a regulation

Article 29 – paragraph 1 – point d

Text proposed by the Commission

(d) enable risk analysis, economic

Amendment

(d) enable risk analysis, economic

analysis and data analysis, including through the use of artificial intelligence systems in accordance with [the Artificial Intelligence Act 2021/0106 (COD)]⁶⁵ ;

⁶⁵ Regulation (EU)/. of the European Parliament and of the Council (OJ L....,././...., p..). [OJ: Please insert in the text the number of the Regulation contained in document COM(2021) 206 final, 2021/0106(COD)) and insert the number, date, title and OJ reference of that Directive in the footnote.]

analysis and data analysis, **customs simplification and trade facilitation** including through the use of artificial intelligence systems in accordance with [the Artificial Intelligence Act 2021/0106 (COD)]⁶⁵ ;

⁶⁵ Regulation (EU)/. of the European Parliament and of the Council (OJ L....,././...., p..). [OJ: Please insert in the text the number of the Regulation contained in document COM(2021) 206 final, 2021/0106(COD)) and insert the number, date, title and OJ reference of that Directive in the footnote.]

Or. en

Amendment 73

Proposal for a regulation Article 29 a (new)

Text proposed by the Commission

Amendment

Article 29a

Pilot phase on the EU Customs Data Hub

1. Before the date specified in Article 265(3), the Commission may establish a pilot phase for the use of the EU Customs Data Hub. The pilot phase shall be voluntary and have the purpose of testing the functionalities of the EU Customs Data Hub.

2. The Commission shall cooperate with the EU Customs Authority, customs authorities and other authorities, and relevant stakeholders during the planning and organisation of the pilot phase.

3. For the purpose of paragraph 1, the Commission shall adopt implementing acts, specifying the following:

(a) the technical arrangements for the

planning and organisation;

(b) the functionalities to be applied and tested;

(c) the exact duration of the pilot phase.

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).

Or. en

Amendment 74

Proposal for a regulation Article 30 – paragraph 1

Text proposed by the Commission

1. Member States *may* develop applications necessary to connect to the EU Customs Data Hub in order to provide data to and process data from the EU Customs Data Hub.

Amendment

1. Member States *shall make best efforts to* develop applications necessary to connect to the EU Customs Data Hub in order to provide data to and process data from the EU Customs Data Hub, *if those applications do not already exist.*

Or. en

Amendment 75

Proposal for a regulation Article 31 – paragraph 4 – point h a (new)

Text proposed by the Commission

Amendment

(h a) To contribute to the improvement of the enforcement of other relevant union legislation.

Or. en

Amendment 76

Proposal for a regulation

Article 31 – paragraph 4 – subparagraph 1 a (new)

Text proposed by the Commission

Amendment

The Commission shall only process data to the extent that it is needed and useful to fulfil the purposes referred to in this paragraph.

Or. en

Amendment 77

Proposal for a regulation

Article 37 – paragraph 3

Text proposed by the Commission

Amendment

3. Where authorities other than customs authorities or Union bodies make use of electronic means established by, used to achieve the objectives of, or referred to in Union legislation, the cooperation may take place by means of interoperability of those electronic means with the EU Customs Data Hub.

3. Where authorities other than customs authorities or Union bodies ***or authorities from third countries*** make use of electronic means established by, used to achieve the objectives of, or referred to in Union legislation, the cooperation may take place by means of interoperability of those electronic means with the EU Customs Data Hub.

Or. en

Amendment 78

Proposal for a regulation

Article 37 – paragraph 4

Text proposed by the Commission

Amendment

4. Where authorities other than customs authorities do not make use of electronic means established by, used to achieve the objectives of, or referred to in, Union legislation, those authorities may

4. Where authorities other than customs authorities, ***including authorities from third countries***, do not make use of electronic means established by, used to achieve the objectives of, or referred to in,

use the specific services and systems of the EU Customs Data Hub in accordance with Article 31.

Union legislation, those authorities may use the specific services and systems of the EU Customs Data Hub in accordance with Article 31.

Or. en

Amendment 79

Proposal for a regulation Article 54 – paragraph 1

Text proposed by the Commission

1. The Commission, in cooperation with the EU Customs Authority and the customs authorities, shall evaluate the implementation of risk management in order to continuously improve its operational and strategic effectiveness and efficiency at least once every 2 years; the Commission may in addition arrange evaluation activities to be carried out where it considers necessary, and on an ongoing basis.

Amendment

1. The Commission, in cooperation with the EU Customs Authority and the customs authorities, shall evaluate the implementation of risk management in order to continuously improve its operational and strategic effectiveness and efficiency at least once every 2 years. The Commission may in addition arrange evaluation activities to be carried out where it considers necessary, and on an ongoing basis. ***Any evaluation shall be published.***

Or. en

Amendment 80

Proposal for a regulation Article 60 – paragraph 2 – point a

Text proposed by the Commission

(a) an importer or exporter is responsible for the goods;

Amendment

(a) an importer, ***a responsible person,*** or exporter is responsible for the goods;

Or. en

Amendment 81

Proposal for a regulation

Article 60 – paragraph 3 – point b

Text proposed by the Commission

(b) where they have any evidence that the goods do not comply with the relevant other legislation applied by the customs authorities, ***unless that legislation requires consulting other authorities beforehand;***

Amendment

(b) where they have any evidence that the goods do not comply with the relevant other legislation applied by the customs authorities;

Or. en

Amendment 82

Proposal for a regulation

Article 60 – paragraph 3 – point b a (new)

Text proposed by the Commission

Amendment

(b a) where other legislation requires consultation with authorities;

Or. en

Amendment 83

Proposal for a regulation

Article 60 – paragraph 5 – point b – point ii

Text proposed by the Commission

Amendment

(ii) the other authorities have not replied within the time limit determined in the relevant other legislation applied by the customs authorities, or

deleted

Or. en

Amendment 84

Proposal for a regulation

Article 60 – paragraph 5 – point b – point iii

Text proposed by the Commission

(iii) the other authorities notify the customs authorities that more time is needed to assess whether the goods comply with the relevant other legislation applied by the customs authorities, on the condition that they have not requested to maintain the suspension, and the importer or the exporter provides to the customs authorities full traceability of those goods **for 15 days starting from the notification** of the other authorities or until the other authorities have assessed and communicated the outcome of their controls to the importer or the exporter, whichever comes first. The customs authorities shall make the traceability available to the other authorities.

Amendment

(iii) the other authorities notify the customs authorities that more time is needed to assess whether the goods comply with the relevant other legislation applied by the customs authorities, on the condition that they have not requested to maintain the suspension, and the importer, **the responsible person** or the exporter provides to the customs authorities full traceability of those goods of the other authorities or until the other authorities have assessed and communicated the outcome of their controls to the importer, **the responsible person** or the exporter, whichever comes first. The customs authorities shall make the traceability available to the other authorities.

Or. en

Amendment 85

Proposal for a regulation

Article 60 – paragraph 6 – introductory part

Text proposed by the Commission

6. Without prejudice to the relevant other legislation applied by the customs authorities, the customs authorities shall be deemed to have released the goods where they have not selected them for any control within **a reasonable period of time** after:

Amendment

6. Without prejudice to the relevant other legislation applied by the customs authorities, the customs authorities shall be deemed to have released the goods where they have not selected them for any control within **30 calendar days** after:

Or. en

Justification

Reasonable period of time is unclear.

Amendment 86

Proposal for a regulation Article 60 – paragraph 9

Text proposed by the Commission

Amendment

9. *The Commission is empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation by determining the reasonable periods of time referred to in paragraph 6 of this Article.*

deleted

Or. en

Justification

Reasonable period of time is replaced by 30 calendar days. No Delegated Act needed anymore.

Amendment 87

Proposal for a regulation Article 80 – paragraph 2

Text proposed by the Commission

Amendment

2. The advance cargo information shall include at least the importer responsible for the goods, the unique reference for the consignment, the consignor, the consignee, a description of the goods, the tariff classification, the value, the data on the route and the nature and identification of the means of transport bringing the goods and the transportation cost. The advance cargo information shall be provided before the goods arrive to the customs territory of the Union.

2. The advance cargo information shall include at least the importer responsible for the goods, the unique reference for the consignment, the consignor, the consignee, a description of the goods, the tariff classification, the value, the data on the route and the nature and identification of the means of transport bringing the goods and the transportation cost. The advance cargo information shall be provided before the goods arrive to the customs territory of the Union. ***More data may be requested for entry purposes by the customs authorities or the EU Customs Authority.***

Or. en

Amendment 88

Proposal for a regulation Article 80 – paragraph 9

Text proposed by the Commission

9. Until the date *in* Article 265(3), *the* entry summary declaration shall be considered the advance cargo information.

Amendment

9. Until the date *set out in the work programme adopted pursuant to* Article 29(5)(b), *an* entry summary declaration *submitted in accordance with the rules and data requirements applicable in relation to the electronic systems that the Member States and the Commission have developed pursuant to Article 16(1) of Regulation (EU) No 952/2013* shall be considered *to be* the advance cargo information.

Or. en

Amendment 89

Proposal for a regulation Article 83 – paragraph 4

Text proposed by the Commission

4. *Where the arrival of the means of transport and of the consignments therein is not covered by the notification referred to in paragraph 1, the carrier shall notify the arrival of the* goods brought into the customs territory of the Union by sea or air at the port or airport where they are unloaded or transhipped.

Amendment

4. Goods *which are* brought into the customs territory of the Union by sea or air *and which remain on board the same means of transport for carriage, shall only be notified as ‘arrived’ in the customs territory* at the port or airport where they are unloaded or transhipped.

Or. en

Amendment 90

Proposal for a regulation Article 83 – paragraph 9 a (new)

Text proposed by the Commission

Amendment

9 a. *Until the dates set out in the work programme adopted pursuant to Article 29(5 b), an arrival notification and a presentation notification submitted in accordance with the rules and data requirements applicable in relation to the electronic systems that the Member States and the Commission have developed pursuant to Article 16(1) of Regulation (EU) No 952/2013 shall be considered to be, respectively, the notification of the means of transport and the consignments therein.*

Or. en

Amendment 91

Proposal for a regulation Article 85 – paragraph 2

Text proposed by the Commission

Amendment

2. The customs authorities shall require the carrier to present the goods and provide the advance cargo information referred to in Article 80, where this information has not been provided at an earlier stage.

2. ***Without prejudice to Article 80(5),*** the customs authorities shall require the carrier to present the goods and provide the advance cargo information referred to in Article 80, where this information has not been provided at an earlier stage.

Or. en

Amendment 92

Proposal for a regulation Article 86 – paragraph 5

Text proposed by the Commission

Amendment

5. Non-Union goods in temporary storage shall be placed under a customs procedure no later than **3** days after the

5. Non-Union goods in temporary storage shall be placed under a customs procedure no later than **30** days after the

notification of their arrival or no later than 6 days after the notification of their arrival in the case of an authorised consignee as referred to in Article 116(4), point (b), unless the customs authorities require the goods to be presented. In exceptional cases, that time limit may be extended.

notification of their arrival or no later than 6 days after the notification of their arrival in the case of an authorised consignee as referred to in Article 116(4), point (b), unless the customs authorities require the goods to be presented. In exceptional cases, that time limit may be extended.

Or. en

Amendment 93

Proposal for a regulation Article 176 – paragraph 3

Text proposed by the Commission

3. The customs authorities may authorise an authorised economic operator for customs simplifications and a Trust and Check trader to provide a comprehensive guarantee for existing customs debts and other charges, upon application, with a reduced amount.

Amendment

3. The customs authorities may authorise an authorised economic operator for customs simplifications and a Trust and Check trader to provide a comprehensive guarantee for existing customs debts and other charges, upon application, with a reduced amount, ***or, for a Trust and Check trader, a guarantee waiver.***

Or. en

Amendment 94

Proposal for a regulation Article 176 – paragraph 5

Text proposed by the Commission

5. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the conditions for the granting of an authorisation to use a comprehensive guarantee with a reduced amount or to have a guarantee waiver referred to in paragraph 2.

Amendment

5. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the conditions for the granting of an authorisation to use a comprehensive guarantee with a reduced amount or to have a guarantee waiver referred to in paragraph 2 ***and 3.***

Or. en

Amendment 95

Proposal for a regulation Article 176 – paragraph 6

Text proposed by the Commission

6. The Commission shall specify, by means of implementing acts, the procedural rules for determining the amount of the guarantee, including the reduced amount referred to in paragraph 2. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).

Amendment

6. The Commission shall specify, by means of implementing acts, the procedural rules for determining the amount of the guarantee, including the reduced amount referred to in paragraph 2 **and 3**. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).

Or. en

Amendment 96

Proposal for a regulation Article 188 – paragraph 1 – introductory part

Text proposed by the Commission

The customs authorities shall, upon application by the person concerned and upon provision of a guarantee, authorise to defer the payment of the duty payable in any of the following ways:

Amendment

1. The customs authorities shall, upon application by the person concerned and upon provision of a guarantee, authorise to defer the payment of the duty payable in any of the following ways:

Or. en

Amendment 97

Proposal for a regulation Article 188 – paragraph 1 a (new)

Text proposed by the Commission

Amendment

By way of derogation from paragraph 1, the customs authorities shall not require a guarantee where the applicant is a Trust

and Check trader authorised to a guarantee waiver in accordance with Article 176(3).

Or. en

Amendment 98

Proposal for a regulation Article 201 – paragraph 1

Text proposed by the Commission

1. The EU Customs Authority shall contribute to the correct application of restrictive measures adopted in accordance with Article 215 TFEU by monitoring their implementation in the ***are*** falling under its competence and, subject to review and authorisation by the Commission, by providing appropriate guidance to the customs authorities.

Amendment

1. The EU Customs Authority shall contribute to the correct application of restrictive measures adopted in accordance with Article 215 TFEU by monitoring their implementation in the ***areas*** falling under its competence and, subject to review and authorisation by the Commission, by providing appropriate guidance to the customs authorities.

Or. en

Amendment 99

Proposal for a regulation Article 204 – paragraph 1

Text proposed by the Commission

1. The Commission, on its own initiative or based on the request of one or more Member States or the EU Customs Authority, may adopt an implementing act, in accordance with the examination procedure referred to in Articles 262 (4) and (5) of this Regulation, taking into account the protocols and procedures referred to in Article 203, appropriate and necessary measures and arrangements ***that should apply*** to address a crisis situation or to mitigate its negative effects.

Amendment

1. The Commission, on its own initiative or based on the request of one or more Member States or the EU Customs Authority, may adopt an implementing act, in accordance with the examination procedure referred to in Articles 262 (4) and (5) of this Regulation, taking into account the protocols and procedures referred to in Article 203, ***laying down*** appropriate and necessary measures and arrangements to address a crisis situation or to mitigate its negative effects.

Amendment 100

Proposal for a regulation Article 204 – paragraph 2

Text proposed by the Commission

Amendment

2. ***The EU Customs Authority shall coordinate and supervise the application and implementation of the appropriate measures and arrangements by the customs authorities and shall report back on the results of this implementation to the Commission.***

deleted

Or. en

Justification

This should be the last paragraph,

Amendment 101

Proposal for a regulation Article 204 – paragraph 3

Text proposed by the Commission

Amendment

3. The EU Customs Authority shall set up a crisis response cell that is permanently available throughout the crisis.

3. The EU Customs Authority shall set up a crisis response cell that is permanently available throughout the crisis. ***The Commission may support the EU Customs Authority in the planning and setting up of such a crisis response cell. The crisis response cell shall be financed by the budget that is assigned to the EU Customs Authority.***

Or. en

Justification

Clarification on the crisis response cell.

Amendment 102

Proposal for a regulation Article 204 – paragraph 4 a (new)

Text proposed by the Commission

Amendment

4 a. The EU Customs Authority shall coordinate and supervise the implementation of the appropriate measures and arrangements by the customs authorities and shall report back on the results of their implementation to the Commission, the European Parliament and the Council.

Or. en

Justification

This is taken from paragraph 2. EP and Council should be kept informed too, in times of crises.

Amendment 103

Proposal for a regulation Article 207 – paragraph 2 – point d

Text proposed by the Commission

Amendment

(d) the EU Customs Authority shall contribute to the enforcement of **Union** other legislation applied by the customs authorities.

(d) the EU Customs Authority shall contribute to the enforcement of other **Union** legislation applied by the customs authorities.

Or. en

Amendment 104

Proposal for a regulation Article 207 – paragraph 2 – point d a (new)

Text proposed by the Commission

Amendment

(da) The EU Customs Authority shall cooperate with other Union institutions, bodies, offices and agencies in areas where their activities relate to the management of the customs union.

Or. en

Amendment 105

Proposal for a regulation

Article 208 – paragraph 3 – point a

Text proposed by the Commission

Amendment

(a) carry out diagnostics and monitoring of border crossing points and other control locations, ***develop common standards and issue recommendations for best practices;***

(a) carry out diagnostics and monitoring of border crossing points and other control locations;

Or. en

Amendment 106

Proposal for a regulation

Article 208 – paragraph 3 – point a a (new)

Text proposed by the Commission

Amendment

(aa) develop common standards and issue recommendations for best practices and monitor their implementation, especially with regards to the implementation of the Union Customs Code;

Or. en

Amendment 107

Proposal for a regulation Article 208 – paragraph 3 – point g

Text proposed by the Commission

(g) elaborate and disseminate operational manuals for the practical application of customs processes and working methods and develop common standards in this regard;

Amendment

(g) elaborate and disseminate operational manuals for the practical application of customs processes and working methods and develop common standards in this regard, ***including common guidelines on enforcement***;

Or. en

Amendment 108

Proposal for a regulation Article 208 – paragraph 3 – point g a (new)

Text proposed by the Commission

Amendment

(ga) issue recommendations addressed to the customs authorities for the application of Title IV;

Or. en

Amendment 109

Proposal for a regulation Article 208 – paragraph 3 – point l a (new)

Text proposed by the Commission

Amendment

(la) prepare simplified guidelines and manuals for small and micro enterprises and support their understanding on EU customs legislation and formalities;

Or. en

Amendment 110

Proposal for a regulation

Article 208 – paragraph 3 – subparagraph 1 a (new)

Text proposed by the Commission

Amendment

The EU Customs Authority shall assist the Commission, at its request, in the Commission's management of relations with third countries and international organisations relating to matters covered by this Regulation. The EU Customs Authority may cooperate with the competent authorities of third countries and with international organisations competent in matters covered by this Regulation.

Or. en

Amendment 111

Proposal for a regulation

Article 212 – paragraph 1

Text proposed by the Commission

Amendment

1. The Management Board shall be composed of one representative from each Member State **and** two representatives of the Commission, all with voting rights.

1. The Management Board shall be composed of one representative from each Member State, two representatives of the Commission **and one representative of the European Parliament**, all with voting rights.

Or. en

Justification

The EP representative shall also have a voting right within the Management Board of the EUCA.

Amendment 112

Proposal for a regulation

Article 212 – paragraph 2

Text proposed by the Commission

Amendment

2. The Management Board shall also include one member designated by the European Parliament, without the right to vote.

deleted

Or. en

Amendment 113

Proposal for a regulation Article 212 – paragraph 4

Text proposed by the Commission

Amendment

4. Members of the Management Board and their alternates shall be appointed in the light of their knowledge in the field of customs, taking into account relevant managerial, administrative and budgetary skills. All parties represented in the Management Board shall make efforts to limit turnover of their representatives, in order to ensure continuity of its work. All parties shall aim to achieve a gender-balanced representation on the Management Board.

4. Members of the Management Board and their alternates shall be appointed in the light of their knowledge in the field of customs, taking into account ***their*** relevant managerial, administrative and budgetary skills, ***or experience with policies of the customs union***. All parties represented in the Management Board shall make efforts to limit turnover of their representatives, in order to ensure continuity of its work. All parties shall aim to achieve a gender-balanced representation on the Management Board.

Or. en

Amendment 114

Proposal for a regulation Article 212 – paragraph 5

Text proposed by the Commission

Amendment

5. The term of office for members and their alternates shall be 4 years. That term shall be extendable.

5. The term of office for members and their alternates shall be 4 years. That term shall be extendable ***for the same period***.

Or. en

Amendment 115

Proposal for a regulation Article 212 – paragraph 5 a (new)

Text proposed by the Commission

Amendment

5a. If a member or its alternate ends the membership in the Management Board, the relevant party shall inform the Chairperson and Deputy Chairperson of the Management Board thereof and on the replacement of that member or its alternate.

Or. en

Justification

In case a member/alternate wishes to end the membership, even if efforts should be made to limit the turnover within the Management Board.

Amendment 116

Proposal for a regulation Article 215 – paragraph 1 – point p a (new)

Text proposed by the Commission

Amendment

(pa) The Management Board shall establish and adopt rules of procedure for an advisory body representing the full range of interested parties affected by the work of the EU Customs Authority, which it shall regularly consult prior to making decisions.

Or. en

Amendment 117

Proposal for a regulation Article 215 – paragraph 1 – point p b (new)

Text proposed by the Commission

Amendment

(pb) The Management Board may establish working groups and expert panels to assist in carrying out its tasks, including the preparation of its decisions and monitoring the implementation thereof.

Or. en

Amendment 118

Proposal for a regulation Article 235 – paragraph 1

Text proposed by the Commission

Amendment

1. Not later than [OP please insert the date = **5** years after the date of entry into force of this Regulation], and every **5** years thereafter, the Commission shall ensure that an evaluation in accordance with Commission guidelines of the EU Customs Authority's performance in relation to its objectives, mandate, tasks and governance and location(s) is carried out.

1. Not later than [OP please insert the date = **4** years after the date of entry into force of this Regulation], and every **4** years thereafter, the Commission shall ensure that an evaluation in accordance with Commission guidelines of the EU Customs Authority's performance in relation to its objectives, mandate, tasks and governance and location(s) is carried out.

Or. en

Justification

Shorter timeframe for assessment is necessary for the new EUCA.

Amendment 119

Proposal for a regulation Article 235 – paragraph 3

Text proposed by the Commission

Amendment

3. On the occasion of every second evaluation referred to in paragraph 1, the results achieved by the EU Customs Authority shall be assessed, having regard

3. On the occasion of every second evaluation referred to in paragraph 1, the results achieved by the EU Customs Authority shall be assessed, having regard

to its objectives, mandate, tasks and governance, ***including an assessment of whether the continuation of the EU Customs Authority is still justified with regard to those objectives, mandate, governance and tasks.***

to its objectives, mandate, tasks and governance.

Or. en

Amendment 120

Proposal for a regulation Article 238 – paragraph 1

Text proposed by the Commission

1. The EU Customs Authority is established as of 2026 and shall become fully operational ***by*** 2028.

Amendment

1. The EU Customs Authority is established as of 2026 and shall become fully operational ***as of 1 January*** 2028.

Or. en

Justification

This would be in line with the new MFF.

Amendment 121

Proposal for a regulation Article 239 a (new)

Text proposed by the Commission

Amendment

Article 239a

Platform on the reporting of goods

1. The EU Customs Authority shall set up a platform to give authorities, businesses, consumers and citizens the opportunity to report goods that enter the internal market and do not respect conformity standards and/or do not comply with relevant Union legislation.

2. The platform shall be online, easily accessible, legible and available in all

official languages of the Union.

3. The EU Customs Authority shall assess the information obtained via the platform and if necessary, notify a customs authority or more customs authorities of the Member States, in which a reported good has been placed. The Customs Authority shall only assess those reported goods that are placed in the internal market in one or more Member States.

4. The notified customs authority shall cooperate with other authorities at national level, including, but not limited to, market surveillance authorities, sanitary and phytosanitary authorities, law enforcement authorities and tax authorities in implementing measures to remove a reported good from the internal market. The notified customs authority shall report on these measures to the EU Customs Authority by 30 calendar days after a measure has been taken.

5. The EU Customs Authority shall ensure that all relevant data related to reported goods is available in the EU Customs Data Hub. The EU Customs Authority may request customs authorities to submit relevant data for this purpose.

Or. en

Amendment 122

Proposal for a regulation Article 240 – paragraph 3 a (new)

Text proposed by the Commission

Amendment

3a. Customs authorities shall immediately alert relevant authorities of suspected infringement of EU legislation and send a notification in the EU Customs Data Hub.

Or. en

Amendment 123

Proposal for a regulation Article 243 – paragraph 1

Text proposed by the Commission

The EU Customs Authority may, without prejudice to the powers of the Commission and subject to its prior approval, conclude working arrangements with the authorities of third countries and international organisations. These arrangements shall not create legal obligations incumbent on the Union.

Amendment

The EU Customs Authority may, without prejudice to the powers of the Commission and subject to its prior approval, conclude working arrangements with the authorities of third countries and international organisations. These arrangements shall not create legal obligations incumbent on the Union. ***They shall empower the EU Customs Authority to exchange information with third countries authorities, including best practices, and to conduct joint activities.***

Or. en

Amendment 124

Proposal for a regulation Article 244 – paragraph 7 – subparagraph 1

Text proposed by the Commission

The Commission shall decide ***within 90 days from receipt of the notification, by means of an implementing act***, whether to authorise the Member State to enter into the bilateral agreement. Those implementing acts shall be adopted in accordance with the advisory procedure referred to in Article 262(2).

Amendment

Within 60 days from receipt of the notification, the Commission ***shall adopt implementing acts to*** decide, by means of an implementing act, whether to authorise the Member State to enter into the bilateral agreement. Those implementing acts shall be adopted in accordance with the advisory procedure referred to in Article 262(2).

Or. en

Justification

For such an Implementing Act, 60 days should be sufficient.

Amendment 125

Proposal for a regulation Article 255 – paragraph 2

Text proposed by the Commission

2. The EU Customs Authority shall assist the Commission with ***that task. To support the Commission in*** its evaluation of the performance of the ***custom*** union, the EU Customs Authority shall identify how customs activities and operations support the achievement of the strategic objectives and priorities of the customs union and contribute to the mission of customs authorities laid down in Article 2. In particular, the EU Customs Authority shall identify key trends, strengths, weaknesses, gaps, and potential risks, and provide recommendations for improvement to the Commission.

Amendment

2. The EU Customs Authority shall assist the Commission with its evaluation of the performance of the ***customs*** union. ***For this purpose,*** the EU Customs Authority shall identify how customs activities and operations support the achievement of the strategic objectives and priorities of the customs union and contribute to the mission of customs authorities laid down in Article 2. In particular, the EU Customs Authority shall identify key trends, strengths, weaknesses, gaps, and potential risks, and provide recommendations for improvement to the Commission.

Or. en

Amendment 126

Proposal for a regulation Article 256 – paragraph 4

Text proposed by the Commission

4. The Commission shall verify the report and transmit it afterwards to the ***Member States*** for information.

Amendment

4. The Commission shall verify the report and transmit it afterwards to the ***European Parliament and the Council*** for information.

Or. en

Justification

The EP should receive the report as well.

Amendment 127

Proposal for a regulation

Article 258 – paragraph 1 – subparagraph 1

Text proposed by the Commission

By ... [OP please insert the date = 5 years after the entry into force] and every 5 years thereafter, the Commission shall carry out an evaluation of this Regulation in light of the objectives that it pursues and shall present a report thereon to the European Parliament, to the Council and to the European Economic and Social Committee.

Amendment

By ... [date 3 years after the entry into force] and every 5 years thereafter, the Commission shall carry out an evaluation of this Regulation in light of the objectives that it pursues and shall present a report thereon to the European Parliament, to the Council and to the European Economic and Social Committee.

Or. en

Justification

Earlier reporting at the beginning.

Amendment 128

Proposal for a regulation

Article 263 – paragraph 1

Text proposed by the Commission

1. Regulation (EU) No 952/2013 *is* repealed.

Amendment

1. Regulation (EU) No 952/2013 **and Regulation (EU) 2022/2399 are** repealed.

Or. en

Amendment 129

Proposal for a regulation

Article 265 – paragraph 3

Text proposed by the Commission

3. The functionalities of the EU Customs Data Hub laid down in Article 29 shall be fully operational by 31 December

Amendment

3. The functionalities of the EU Customs Data Hub laid down in Article 29 shall be fully operational by 31 December

2037.

2032.

Or. en

Justification

The Customs Data Hub could be fully operational much earlier.

Amendment 130

**Proposal for a regulation
Article 265 – paragraph 4**

Text proposed by the Commission

Amendment

4. Economic operators may start fulfilling their reporting obligations under this Regulation by using the EU Customs Data Hub from 1 **March 2032**.

4. Economic operators may start fulfilling their reporting obligations under this Regulation by using the EU Customs Data Hub from 1 **January 2029**.

Or. en

Justification

Economic operators may start using the Customs Data Hub earlier, as the main features should be already working.

Amendment 131

**Proposal for a regulation
Article 265 – paragraph 7 – introductory part**

Text proposed by the Commission

Amendment

7. By 31 December **2035**, the Commission shall present a report to the European Parliament and to the Council to assess, in particular:

7. By 31 December **2031**, the Commission shall present a report to the European Parliament and to the Council to assess, in particular:

Or. en

Justification

The report on the assessment related to the Trust and Check trader would need to be prepared earlier.

Amendment 132

Proposal for a regulation Annex 1 a (new)

Text proposed by the Commission

Amendment

Part A

Union non-customs formalities and mandatory Union non-customs systems

<i>Union non-customs formality</i>	<i>Acronym</i>	<i>Union non-customs system</i>	<i>Relevant Union legislation</i>	<i>Date of application</i>
<i>Common health entry document for animals</i>	<i>CHED-A</i>	<i>TRACES</i>	<i>Regulation (EU) 2017/625 of the European Parliament and of the Council^{1a}</i>	<i>3 March 2025</i>
<i>Common health entry document for products</i>	<i>CHED-P</i>	<i>TRACES</i>	<i>Regulation (EU) 2017/625</i>	<i>3 March 2025</i>
<i>Common health entry document for feed and food of non-animal origin</i>	<i>CHED-D</i>	<i>TRACES</i>	<i>Regulation (EU) 2017/625</i>	<i>3 March 2025</i>
<i>Common health entry document for plants and plant products</i>	<i>CHED-PP</i>	<i>TRACES</i>	<i>Regulation (EU) 2017/625</i>	<i>3 March 2025</i>
<i>Certificate of inspection</i>	<i>COI</i>	<i>TRACES</i>	<i>Regulation (EU) 2018/848 of the</i>	<i>3 March 2025</i>

<i>Ozone depleting licence</i>	<i>ODS</i>	<i>ODS 2 Licensing System</i>	<i>European Parliament and of the Council^{1b}</i> <i>Regulation (EC) No 1005/2009 of the European Parliament and of the Council^{1c}</i>	<i>3 March 2025</i>
<i>Fluorinated greenhouse gases</i>	<i>F-GAS</i>	<i>F-GAS Portal and HFC Licensing System</i>	<i>Regulation (EU) No 517/2014 of the European Parliament and of the Council^{1d}</i>	<i>3 March 2025</i>
<i>Import licence for cultural goods</i>	<i>ICG-L</i>	<i>TRACES</i>	<i>Regulation (EU) 2019/880 of the European Parliament and of the Council^{1e}</i>	<i>3 March 2025</i>
<i>Importer statement for cultural goods</i>	<i>ICG-S</i>	<i>TRACES</i>	<i>Regulation (EU) 2019/880</i>	<i>3 March 2025</i>
<i>General description for cultural goods</i> <i>Part B</i>	<i>ICG-D</i>	<i>TRACES</i>	<i>Regulation (EU) 2019/880</i>	<i>3 March 2025</i>

Union non-customs formalities and voluntary Union non-customs systems where the use of EU CSW-CERTEX is provided for in Union legislation

<i>Union non-customs formality</i>	<i>Acronym</i>	<i>Union non-customs system</i>	<i>Relevant Union legislation other than customs legislation</i>	<i>Connection by</i>
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<i>Import licence for Forest Law Enforcement, Governance and Trade</i>	<i>FLEGT</i>	<i>TRACES</i>	<i>Council Regulation (EC) No 2173/2005</i>	<i>3 March 2025</i>
<i>Union regime for the control of exports, brokering, technical assistance, transit and transfer of dual-use items</i>	<i>DuES</i>	<i>eLicensing System</i>	<i>Regulation (EU) 2021/821</i>	<i>3 March 2025</i>
<i>Certificates for International trade of endangered species of wild fauna and flora</i>	<i>CITES</i>	<i>TRACES</i>	<i>Council Regulation (EC) No 338/97</i>	<i>1 October 2025</i>
<i>Information and Communication System for Market Surveillance</i>	<i>ICSMS</i>	<i>ICSMS</i>	<i>Regulation (EU) 2019/1020 of the European Parliament and of the Council^{1a}</i>	<i>16 December 2025</i>

^{1a} *Regulation (EU) 2017/625 of the European Parliament and of the Council of 15 March 2017 on official controls and other official activities performed to ensure the application of food and feed law, rules on animal health and welfare, plant health and plant protection products, amending Regulations (EC) No 999/2001, (EC) No 396/2005, (EC) No 1069/2009, (EC) No 1107/2009, (EU) No 1151/2012, (EU) No 652/2014, (EU) 2016/429 and (EU) 2016/2031 of the European Parliament and of the Council, Council Regulations (EC) No 1/2005 and (EC) No 1099/2009 and Council Directives 98/58/EC, 1999/74/EC, 2007/43/EC, 2008/119/EC and 2008/120/EC, and repealing Regulations (EC) No 854/2004 and (EC) No 882/2004 of the European Parliament and of the Council, Council Directives 89/608/EEC, 89/662/EEC, 90/425/EEC, 91/496/EEC, 96/23/EC, 96/93/EC and 97/78/EC and Council Decision 92/438/EEC (Official Controls Regulation) ([OJ L 95, 7.4.2017, p. 1](#)).*

^{1b} Regulation (EU) 2018/848 of the European Parliament and of the Council of 30 May 2018 on organic production and labelling of organic products and repealing Council Regulation (EC) No 834/2007 ([OJ L 150, 14.6.2018, p. 1](#)).

^{1c} Regulation (EC) No 1005/2009 of the European Parliament and of the Council of 16 September 2009 on substances that deplete the ozone layer ([OJ L 286, 31.10.2009, p. 1](#)).

^{1d} Regulation (EU) No 517/2014 of the European Parliament and of the Council of 16 April 2014 on fluorinated greenhouse gases and repealing Regulation (EC) No 842/2006 ([OJ L 150, 20.5.2014, p. 195](#)).

^{1e} Regulation (EU) 2019/880 of the European Parliament and of the Council of 17 April 2019 on the introduction and the import of cultural goods ([OJ L 151, 7.6.2019, p. 1](#)).

¹ⁱ Regulation (EU) 2019/1020 of the European Parliament and of the Council of 20 June 2019 on market surveillance and compliance of products and amending Directive 2004/42/EC and Regulations (EC) No 765/2008 and (EU) No 305/2011 ([OJ L 169, 25.6.2019, p. 1](#)).

Or. en

EXPLANATORY STATEMENT

1. Introduction

On 17 May 2023, the Commission published proposals for an ambitious and comprehensive reform of the EU Customs Union. Customs are the guardian of the EU's external border for goods and for the security of supply chains, they supervise all goods entering or leaving the Customs Union and so form an essential part of the internal market.

This reform was proposed as a response to the current pressures facing EU Customs' operations, most notably an increase in trade volumes, especially in e-commerce, which is foreseen to continue to grow at a significant rate. There is also an increasing amount of EU standards that must be checked at the border, alongside geopolitical and other crises that require a strong capability in customs.

The measures proposed by the Commission present a data-driven vision for EU Customs, aiming to simplify customs processes for business and embrace digital transformation while at the same time, giving customs authorities the tools and resources they need to properly assess what poses real risks to the EU, its citizens and its economy.

2. The Draft Report

The Rapporteur fully supports the objective of the Regulation and believes that it is essential for the EU to ensure that goods entering the EU territory are safe and fulfil European requirements while also guaranteeing that customs procedures are as efficient as possible for economic operators, reducing administrative burdens on businesses.

With growing trade volumes, especially in e-commerce, and the increasing number of non-fiscal requirements that must be checked at the border, the Rapporteur believes that the further harmonisation under the UCC and certain new benefits like the Customs Data Hub, need to be realised sooner in order to meet these challenges. For this, the Rapporteur proposes a sooner date of entry into force for customs data hub coupled with a pilot phase to ensure it is working effectively and to avoid bottlenecks.

The Rapporteur fully supports the objectives of the Customs Data Hub and believes that it can streamline and harmonise the EU's customs infrastructure while also enhancing interoperability with related policy fields. To this end the Rapporteur believes that the hub presents a great opportunity to share quality data that can help combat issues with goods entering the Union and be a resource for better cooperation between relevant authorities in the EU. For this, the hub should be used to also collect additional, useful, data.

The Rapporteur supports the establishment of an EU Customs Authority and think this is necessary to ensure the functioning of the data hub. The Rapporteur believes that some more ambition is needed here regarding its role in ensuring the implementation of existing measures in the UCC. The Rapporteur also believes that it is a good opportunity to establish an advisory forum with all affected parties, to ensure that decisions and operational tools put in place by the agency can have maximum positive effect, especially with regards the interoperability and harmonisation of systems.

The Rapporteur believes that many of these new changes will need to be clearly described in comprehensive guidelines and best practice recommendations, especially for SME's and that the new agency must have an important role here.

Regarding customs simplifications, the Rapporteur supports the overarching ambition put forward by the Commission but believes that the particular challenges faced by SME's should be considered here when it comes to fulfilling the new requirements. The Rapporteur also believes that given the expected increase in volume in e-commerce, the functioning and effectiveness of the simplifications proposed here should be reviewed in years to come in light of the expected pressures on authorities linked to the sheer volume of goods.

**ANNEX: LIST OF ENTITIES OR PERSONS
FROM WHOM THE RAPPOREUR HAS RECEIVED INPUT**

The following list is drawn up on a purely voluntary basis under the exclusive responsibility of the rapporteur. The rapporteur has received input from the following entities or persons in the preparation of the [draft report / report, until the adoption thereof in committee]:

Entity
Amazon
BEUC
E-Commerce Europe
European Express Association
Inditex
Permanent Representation of the Netherlands to the EU
CLECAT
World Shippers Council
AmCham
European Commission DG TAXUD
FEPOR
Business Europe
FedEx
European Court of Auditors
PostEurop