

Revision of EU customs legislation

Impact assessment (SWD(2023) 140 final, SWD(2023) 141 final (summary)) accompanying a Commission proposal for a Regulation of the European Parliament and of the Council on establishing the Union Customs Code and the European Union Customs Authority, and repealing Regulation (EU) No 952/2013, 2023/0156(COD)

This briefing provides an initial analysis of the strengths and weaknesses of the European Commission's [impact assessment](#) (IA) accompanying the above-mentioned [proposal](#), submitted on 17 May 2022 and referred, within the European Parliament, to the Committee on Internal Market and Consumer Protection (IMCO). It is part of the [Commission work programme \(CWP\) 2022](#), under the priority 'An economy that works for the people'.

Established in 1968, the customs union (CU) is one of the most significant achievements of the EU and one of the few areas of EU exclusive competence. It allows goods to circulate freely within the single market and imposes common tariffs and regulations for goods entering it. It is nowadays the world's largest trading bloc, with around 15 % of total trade.¹ Its legal basis is [Article 28](#) of the Treaty on the Functioning of the European Union (TFEU). The Commission is in charge of proposing the adoption of new or amended customs legislation and of monitoring its implementation. However, it is the national customs authorities that are in charge of its implementation, as a result of which there are disparities in the way this is done across the EU. In 2016, the [Union Customs Code](#) (UCC) entered into force to digitalise and harmonise customs procedures by 2025. In 2017, the Parliament adopted a [resolution](#) criticising the absence of an impact assessment for the UCC and for its delegated and implementing acts. The resolution demanded the introduction of uniform EU digital procedures and risk assessment programmes and asked the Commission to conduct an evaluation and IMCO to launch an implementation assessment.² In September 2022, following Commission President Ursula von der Leyen's commitment to 'take customs to the next level', the Commission presented a [customs action plan](#) (CAP) focusing on four areas: risk management, e-commerce, compliance, and the customs union acting as one. One of the key planned actions was to carry out an [evaluation](#) of the implementation of the UCC, the findings of which would feed into the IA under examination here, published on 17 May 2023. The IA supports the revision of the Union customs legislation,³ and proposes adopting 'an integrated European approach to reinforce customs, looking at the customs processes, the data management and governance framework' (IA p. 7).

Problem definition

The IA defines the **general problem** as the inability of customs authorities to fulfil their mission to ensure uniform, fair, and unburdened protection of the EU single market and citizens (IA p. 11). It is split in **five problem areas**, each of them explained in sufficient detail, with references to the costs and losses they generate, and stakeholders' opinions (IA pp. 11-15). The IA explains how future trends in e-commerce and new EU regulations on goods entering the market will increase the pressure on customs. Against this backdrop, the IA identifies three drivers as the current main challenges facing the UCC (see Figure 1, 'Intervention logic').

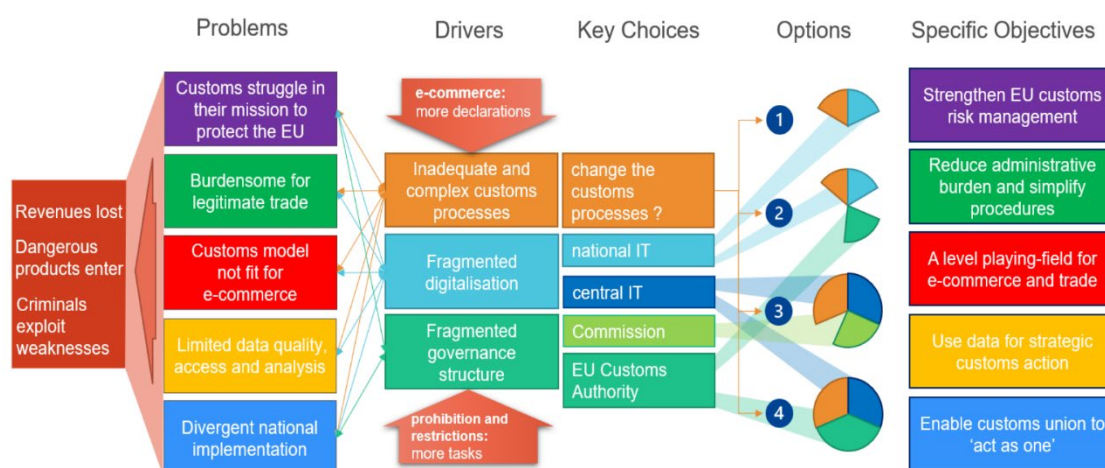
In line with the Better Regulation Toolbox (BRT, [Tool #13](#)), the problem definition is clear, detailed and well substantiated, and the sources are referenced and publicly accessible. The IA refers to reports from the [European Court of Auditors](#) (ECA), stakeholders' and national customs authorities'



input gathered through the [Open Public Consultation](#) (OPC) and expert groups, as well as external studies. The evaluation of the UCC complies with the 'evaluate first' principle. It is noteworthy that some data, such as the share of e-commerce in trade transactions, (IA p. 13) is not easily accessible.

The IA presents the scope and scale of the problem, as well as its expected evolution in case of no further EU intervention, in a dynamic baseline scenario substantiated with a [foresight report](#) by the Joint Research Centre (JRC) (IA pp. 11-19). As part of the general effort of the EU to future-proof its policies, the IA presents four scenarios of what customs could look like in 2040. The IA takes into account related initiatives such as the CAP and the [EU Single Window Environment for Customs](#), and refers to the findings of the [Wise Person Group](#) advising that 'putting more Union in European Customs' is an urgent matter of **strategic sovereignty** and reinforced **resilience** (IA pp. 26-27).

Figure 1 – Intervention logic underlying the proposal to revise the Union customs legislation



Source: Impact assessment (SWD(2023) 140 final, p. 29).

Subsidiarity / proportionality

The IA explains that the customs union is an **exclusive competence** of the EU (Article 3(1) of the TFEU), while the internal market is a shared competence where Member States can adopt legally binding acts only where the EU has not exercised its competence ([Article 114](#) of the TFEU) (IA p. 27). In addition to the provisions on the customs union and the common market, the UCC is based on Articles [33](#) and [207](#) of the TFEU, according to which measures to strengthen customs cooperation between Member States and between the latter and the Commission are adopted through the [ordinary legislative procedure](#). Due to the EU's exclusive competence as regards the customs union, there appears to be no need for the IA to be accompanied by a subsidiarity grid (BRT [Tool#5](#), p. 30). The IA justifies the **need for action** at the EU level with the fact that the absence of uniform implementation and harmonisation is generating 'a fragmentation of processes, practices and approaches that puts the customs union at risk' (IA, p. 28). After comparing the options based on their proportionality (IA p. 68), the IA has selected the most proportionate one.

Objectives of the initiative

The **general objective** is broadly defined as aiming to ensure 'a framework that better allows customs authorities' action across all the EU, to act as one, to be effective in identifying and stopping non-compliant goods and customs duties avoidance and efficient in carrying out those controls with the lowest possible burden both for the authorities and for trade' (IA p. 28). The IA further explains the general objective as achieving the right balance between the protection of the single market, citizens and values of the EU; proper, effective and timely collection of customs duties and taxes due; and facilitation of legitimate trade. The IA then breaks up the general objective into five **specific objectives** (SOs) addressing the identified problems: i) strengthen EU customs financial

and non-financial risk management; ii) reduce the administrative burden and simplify the procedures for traders, consumers, and customs authorities; iii) ensure a level playing field between e-commerce and traditional trade as regards customs; iv) enhance access and use of data for strategic customs action; and v) enable the customs union to act as one (see Figure 1). The IA defines option-specific **operational objectives** and their related specific, measurable, achievable and relevant indicators (IA p. 74), in line with the BRT 'S.M.A.R.T.' criteria ([Tool#15](#), p. 109).

Range of options considered

In addition to the baseline, the IA considers **four policy options** (POs), each with an **increasing degree of ambition** (pp. 30-47). It states that all options are 'viable reform packages' addressing the problems, drivers and objectives in a different manner and to a different extent. It underlines that it took into account how the measures would work together. The options are packaged around **three major building blocks** – corresponding to the drivers – determining the extent to which the CU would be reformed in the following areas: 1) customs processes (continuing the processes in the dynamic baseline or changing them); 2) customs data management (decentralised in national systems or in a centralised data space); and 3) the governance of the CU (strengthening the existing model, introducing an EU customs authority or strengthening the role of the Commission).

The IA relies on a **dynamic baseline**, which includes the ongoing implementation of the UCC IT systems and the CAP by 2025. The IA reminds that if nothing else changes, in 2025 'the problems and drivers are likely to persist and customs will have difficulties to perform the increasing list of tasks, in a more and more complex world'. The proposed options, their three implementation phases and their relation to the baseline are illustrated in Box 2 of the IA (p. 31). The IA considers four POs:

PO1 – a package of simpler processes: The IA lists the parts of the key customs processes (process steps, roles of different trade actors, the way data is provided, treatment of reliable operators, e-commerce flows and penalties) and explains them. It draws attention to the need to ensure some degree of communication between customs and the different operators in the supply chain 'so that all actors can fulfil their role and always know who is responsible to customs until the goods are released to the market' (p. 32). This, according to the IA, could be achieved by attributing compliance responsibility to importers and exporters in the first instance, as they are better placed to fulfil the compliance obligations (compared to the current 'declarant' role of the carriers), and by ensuring that data provided to the customs office of first entry is available to other offices and used in other processes (either by developing current national systems or providing a single data entry point for traders supporting the re-use and integration of data). Furthermore, 'minimum provision of advanced cargo data and consignment identification as such by carriers' could be carried out by reliable importers and, regarding the e-commerce, as a common principle, the compliance responsibility should be attributed to e-commerce intermediaries (platforms) as they dispose of a substantial volume of commercial data making it possible to identify goods for fiscal and non-fiscal compliance purposes. To avoid that variations in the approach to administrative penalties in the EU undermine the improvements resulting from the revised legislation, the IA suggests that all options are accompanied by a common approach to administrative penalties (further defined in IA p. 38). The IA goes on to describe in further detail (pp. 34-40) how the customs processes could be changed under this PO. This could happen by removing some steps in the import process to make it more similar to the export process. For instance, there would be one single operator per consignment for ensuring compliance and liable for financial and non-financial risks; linking of the import process steps and reusing of data could also be implemented.

To ensure an **equal footing** for e-commerce intermediaries and traditional importers in bulk, the IA envisages several legal modifications, such as eliminating the customs duty exemption for goods up to €150 and aligning customs rules with VAT rules, making e-platforms importers responsible for charging customs duties at the moment of sale, or adopting a simpler duty calculation based on 4 different buckets for different categories of goods. The 'trusted traders', in exchange of allowing customs to access data directly from operators' systems, would face less and more targeted customs

interventions, while the common approach to administrative penalties would help to ensure that 'perceived differences in national enforcement environments do not motivate distortions in traffic flows' (IA pp. 37-38). Under the PO1, the **coordination of customs activities** would be strengthened **within the existing governance framework**, with the Commission, Council and Member States as the main players. This would involve a mechanism where Member States would decide on non-financial policy priorities for customs supervision and risk management.

PO2 – an EU customs authority for coordination: While customs processes and data management would remain the same as under PO1, an **EU customs authority, having the status of an EU agency** (the authority) would also be established. It would implement the non-financial policy priorities for customs supervision together with the Member States ('involved in the authority'), coordinate cooperation between the Member States, define common content for training and uniform implementation of rules, conduct performance measuring activities and exploit legal possibilities of cooperation between customs and other authorities.

PO3 – a central EU customs data space managed by the Commission: According to the IA, the creation of an EU customs data space ('an integrated data set of interoperable electronic services for collecting, processing and exchanging relevant information', expected to be supported by modern data analysis tools and artificial intelligence (AI)), would facilitate the application of the customs processes as envisaged under PO1. For instance, it would facilitate the collection of information from different sources along the supply chain, which would improve customs risk management – the core of customs supervision. The IA argues that the centralised data space would allow consideration of national particularities in the micro applications designed for the exchange of information with competent authorities. It would also ensure that traders deal with all customs processes via a **single EU portal**, guarantee uniform processes regardless of entry point, connect data across the EU and allow e-commerce platforms to provide data to one environment rather than 27. The transition, including the gradual integration/phase-out of Member States' IT systems, is expected to take 10 years. The Commission's role would be similar to the one under PO1 but reinforced, as the Commission would be managing the EU customs data space.

PO4 – an EU Customs Authority for coordination and operations, managing the EU Customs Data Space: The IA suggests reforming the customs processes as in PO1, with the EU data space (as in PO3) and the EU customs authority (as in PO2) implementing those reforms. In addition, the authority would manage the EU data space and have broader tasks on risk management and cooperation, data management and simplification of processes.

The description of the POs is clear and balanced, and includes concrete **implementation timelines** for each option. The POs are complimentary, rather than separate alternatives, and appear realistic and self-standing. Following this, the IA discusses the **discarded options** (pp. 46-47). These include the full integration of all national customs administrations into one single EU customs service in the form of an agency (deemed politically unfeasible), or options requiring financial investments into a central digitalisation or an EU layer without reforming the customs processes (both considered inefficient). Furthermore, the IA explains that none of the existing EU agencies could host a department for customs, as none of them deals with all of the aspects that customs deal with.

Assessment of impacts

The IA analyses impacts of all POs both **quantitatively** (costs/benefits to Member States, to EU services, to businesses) and **qualitatively** (efficiency, effectiveness, coherence and proportionality) (pp. 48-65). It also uses **illustrative scenarios** to estimate the potential impact of the customs reform on selected policy areas, which are however not included in the calculations. The qualitative assessment is scored from low (*) to high (*****) achievement of the objectives. The assessment includes **social** and **environmental** impacts. Regarding the **macroeconomic impacts**, the IA considers how the simpler customs procedures could (positively) affect **trade flows** and enhance competition. It states that it would not be realistic nor credible to estimate 'the precise

macroeconomic impact of different options pertaining to the organisation of the customs union'. It however assumes that 'to the extent an option delivers on the general objective it will also have a **positive impact on key macroeconomic indicators**, such as GDP and employment' (pp. 50-51).

First, the IA explains the baseline administrative costs that Member States, the Commission and businesses would incur over a 15-year period in a do-nothing scenario, and presents them in a table (p. 51). It then describes how each of the POs would perform against these costs and qualitatively evaluates impacts on consumers (such as increased level of protection or facilitation of legitimate trade), as well as social and environmental impacts. Finally, the IA evaluates how each option would meet the specific objectives and presents a table of quantitative estimates (administrative costs, benefits and illustrative scenarios) at the end of the assessment for each PO (pp. 55, 57, 60 and 63). Second, the IA explains that the impact of differing governance structures is not separately assessed in terms of costs and benefits, as 'reform of the governance alone would not sufficiently address the reform objectives'. It nevertheless summarises the estimated impact of the different options on the staff that would need to be made available by the three governance actors (the Commission, the Member States and the authority) to perform the tasks assigned to them (p. 64).

The IA concludes that all options should have a **positive social and environmental impact** – while acknowledging that this is difficult to quantify – as the additional information that operators are expected to provide to customs should make customs better positioned to enforce legislation pursuing environmental or social goals (such as prohibition of child/forced labour or enforcement of proper working conditions). The IA deems, however, that PO4 would be the best performing one as it would provide direct access to the body of customs data across the EU and would ensure better cooperation at EU level. The IA offers a separate analysis (Annex 3, pp. 110-111) on how the customs reform would contribute to the achievement of the UN **Sustainable Development Goals** (SDGs), but it does not appear to include a targeted analysis on the impacts on fundamental rights.

Finally, the IA **compares** the POs for their **efficiency, effectiveness, coherence and proportionality** (IA pp. 66-68, summary table in p. 69). On **efficiency**, the IA includes a table comparing the baseline costs in a do-nothing scenario with the costs for implementing each PO over the next 15 years, and a table illustrating the **quantifiable benefits** of each PO. It points out that while PO1 would reduce the burden for economic operators and level the playing field for international trade, it would be at a very high cost, especially for the Member States (to adapt their national IT environments); PO2, on the other hand, would require slightly higher overall costs than PO1 but also bring higher benefits. The IA qualifies PO3 and PO4 as efficient, as increased EU services' expenditure would bring 'very significant estimated savings for the Member States and businesses, particularly under **PO4**, which results in total **decrease of costs of 9 %**'. According to these calculations, PO4 appears to bring the lowest costs and highest benefits overall due to the **economies of scale** resulting from the centralisation of data management through the data space.

On effectiveness, the IA scores the POs against the SOs of the initiative and explains that while all POs meet the objectives to a certain extent, POs 1 and 2 lack effectiveness in certain areas – such as risk management at EU level, data use, or customs authorities acting as one. **PO4 is deemed most effective**, as it would use the full potential of the data space 'by introducing a new governance actor that brings together the work of the Commission and the Member States, the EU Customs Authority' (p. 67).

When analysing the coherence of POs, the IA underlines that all POs promote structured cooperation between customs and sectoral policies (a practical examination on how each option would perform in connection with major EU policies, in particular the single market, is included in Annex 9) and are coherent. It highlights that under **PO4**, the authority 'would be able to use the data space to organise and drive a much more systematic cooperation with a much wider range of sectoral policies', and it therefore provides the **highest level of coherence**.

On **proportionality**, the IA stresses that the reform addresses problems that Member States cannot solve on their own and claims that no option goes further than necessary to achieve the objectives.

In conclusion, the IA states that **PO4** provides the '**most balanced set of measures**, combining reform of customs processes with a common data management environment and an EU governance layer' and 'the largest reduction of burden on both public authorities and private sector operators'. Considering the above, the IA chooses **PO4 as the preferred option**. Apart from being the most efficient and most effective, this option is also considered as addressing the challenges identified by the [Wise Persons Group](#), as **future-proof** and as being in line with the [foresight report](#) on the Future of the Customs in the EU in 2040. The IA also believes that capacity to act together as a CU 'strengthens the **strategic autonomy** and **resilience** of the EU' (p. 71).

SMEs / Competitiveness

The IA highlights that the customs procedures reform is expected to bring 'benefits in the form of simplification for economic operators who opt for the *Trust and Check* scheme' (p. 65). SMEs too are expected to benefit from simpler procedures through the [Authorised Economic Operator](#) (AEO) scheme (according to the IA, 60-70 % of AEOs identify as micro-, small- or medium-sized companies and AEOs handle 75 % of international trade), or at least the reform would not result in a disadvantage. Annex 3 has a summary of the [SME Test](#) results (IA, pp. 103-104). The IA also draws attention to the fact that it is in the interest of EU SMEs to have a well-performing and improved CU, 'to help tackle the unfair competition represented by goods not complying with EU rules and standards being imported to the EU market'. The IA does not include a targeted analysis on the impacts on competitiveness, except a mention in connection to several case studies on ecodesign and general product safety policies in Annex 9 (pp. 248-253). It argues that the data space would bring significant economic benefits in terms of jobs and competitiveness (PO3(**) and PO4(***)).

Simplification and other regulatory implications

The initiative is part of Annex II to the [REFIT](#) initiatives envisaged under [CWP 2022](#). According to the IA, the preferred option would **significantly simplify** customs processes 'via a better interaction between customs and economic operators focused on operators and supply chains' instead of the multiple existing formalities (p. 72). Simplified and faster procedures are expected to benefit both platforms and traditional traders, and simplification and centralisation of functions at several levels is expected to result in 'cutting red tape and simplifying processes and procedures for operators', thus greatly reducing economic operators' administrative compliance costs. The IA also analyses the application of the '**one in, one out**' (OIOO) approach (BRT, [#Tool59](#)), stressing that it could **reduce** the administrative burden and administrative compliance costs, and that estimated savings could amount to **€40 billion** over 15 years (net savings of €27 billion) (IA p. 72). Annex 3 has a summary of costs and benefits (pp. 106-109), including OIOO-related costs, and it states that businesses' total costs for connecting to the EU customs data space and the related training efforts will be compensated by lower future one-off costs. The IA explains, that it was not possible to quantify those costs and benefits, but 'the benefits will quite obviously outweigh the costs over time'.

Monitoring and evaluation

The IA refers to the baseline [customs union performance](#) (CUP) programme, which annually collects and analyses aggregated information – provided **voluntarily** by the Member States – about EU customs' activity, trends and performance. It explains how the UCC reform would further develop the programme to support the monitoring and evaluation of the present initiative and says that 'under the preferred option the EU customs Data Space would enable policy impact to be monitored and measured based on EU-wide operational data' (IA p. 73). According to the IA, this reform would provide a **legal basis** for the CUP and address the lack of effective tools for oversight at the Commission's disposal. Moreover, under PO4, the data for monitoring would be directly accessible. The IA suggests adding a list of quantifiable **success indicators** to the annual CUP reports (p. 74) and indicates that the Commission would monitor the implementation of the reform on a regular basis. An **evaluation** of the initiative would be performed in **2035** and every 5 years thereafter.

Stakeholder consultation

Annex 2 provides a synopsis report of the stakeholder consultation (IA, pp. 89-99). The consultation strategy is based on an open public consultation (OPC) and on targeted consultations with national customs authorities in the [Reflection Group](#) and with representatives of the [Trade Contact Group](#). The OPC took place from 20 July to 19 September 2022, contrary to the 12-week requirement (BRG, [Tool #52](#), p. 498). The IA justifies this with the 'limited time frame within which the initiative [had] to be finalised due to its politically sensitive character and relative urgency' (IA, p. 91). The stakeholders invited to give their feedback on the policy options and their impacts were the Member States' customs and customs-related authorities, economic operators dealing with cross-border movements, and other interested groups such as academics or citizens. The synopsis report transparently presents their views, grouped into categories (IA, pp. 94-97). Overall, the range of consulted stakeholders is wide and relevant and it corresponds to the affected stakeholders identified (IA, pp. 100-105). The OPC received 192 responses, including over 50 from SMEs. Stakeholders' opinions on the PO4 policy measures appear to be largely positive and to have been taken into account throughout the IA and in the comparison of options (IA, p. 68); in the latter section, however, the stakeholders' views are not grouped into categories. The relevant consultation documents and the OPC [summary report](#) are public and available on [Have Your Say](#) website.

Supporting data and analytical methods used

When assessing impacts, the IA explains the methodology that was used in making the estimates, openly admitting the uncertainties related to forecasts for a 15-year period. The IA therefore uses the '**best estimate of costs**' and considers it useful as an indication of the relative position of the options. Member States' IT costs were calculated by applying a **statistical approach**, as there are significant differences among the Member States. When calculating the costs for the Commission, the 2021 costs were considered to be a good representation of the UCC's implementation and operational costs, and were therefore used as the basis of the calculation. Furthermore, according to the IA, the 'Eurostat Total Labour Cost Figure for 2020 (EU 27) was used' to convert Member State full-time equivalent (FTE) numbers to cost estimates (p. 49). To calculate the costs of complex customs processes, the IA relied on the UK and Netherlands' governments calculations made to assess the impact of the UK's withdrawal from the EU. The IA also relies on the foresight report and its recommendations, on academic literature to substantiate qualitatively the expected macroeconomic effects of simplified customs procedures, on the [evaluation](#) of the implementation of the UCC and on the relevant European Court of Auditors [special reports](#) (IA p. 11).

Follow-up to the opinion of the Commission Regulatory Scrutiny Board

On 28 October 2022, the Regulatory Scrutiny Board (RSB) issued an [initial negative opinion](#) on the draft IA, pointing to insufficient explanation of coherence with other policy initiatives, poor identification and comparison of options, an insufficient analysis of the impacts and lack of clarity in the presentation of the costs and benefits the options. On 27 January 2023, the RSB adopted a [second opinion](#), **positive with reservations**, acknowledging the improvements made in the IA, but noting the remaining 'significant shortcomings' around three main points: '(1) the report does not describe the options in sufficient detail; (2) the analysis for the One In, One Out approach does not have a sufficiently level of granularity'; (3) the report does not provide a clear picture of the net impacts of the initiative, in particular regarding the impacts of the proposed government structures'. The Commission explains the changes made following the two RSB opinions in the IA Annex 1 and in the legislative proposal (p. 9). Although it appears that new elements have been added to the IA in line with the RSB's remarks, it is not possible to gauge to what extent the IA matches the expectations of the RSB's second opinion. In some cases, such as regarding the impact of the removal of the €150 duty exemption, the choice to provide more explanation in the options section rather than in the impacts section does not seem to fully satisfy the demands of the RSB. Furthermore, the Commission could have provided a clearer explanation of how the revision would contribute to fulfilling the Green Deal objectives, as demanded by the RSB, instead of only pointing out that it was 'subsumed in the protection general objective' (p. 81).

Coherence between the Commission's legislative proposal and IA

The legislative proposal corresponds to the preferred option and monitoring and evaluation provisions identified in the IA.

The IA supports the revision of the EU customs legislation to ensure an integrated approach to reinforcing the customs processes, data management and governance framework. It considers four policy options (POs), each with an increasing degree of ambition and a concrete implementation timeline. The four POs are complimentary, rather than separate alternatives, and appear realistic and self-standing. The IA assesses the impacts of all POs both quantitatively and qualitatively, and selects PO4 – 'EU Customs Authority for coordination and operations, managing the EU Customs Data Space' – as the preferred option. While the IA argues convincingly that the preferred option would significantly simplify the customs processes and that all economic operators, including SMEs, are expected to gain from this, it would have been useful if the IA had featured a targeted analysis of the impacts on competitiveness, fundamental rights and an explanation of how the revision of the legislation would contribute to the achievement of the Green Deal's objectives. The IA finds that PO4 is not only the most efficient and most effective, but it is also the most coherent and proportional, addresses challenges identified by the Wise Persons Group, and is future-proof and in line with the JRC foresight report on the Future of the Customs in the EU in 2040. The IA duly integrates foresight in the analysis and appears to be based on sound and recent data, reports by EU institutions, academic literature and stakeholders' consultations. It underlines that capacity to act together as a customs union provided by this option would strengthen the strategic autonomy and resilience of the EU. The IA respects the 'evaluate first' principle and consistently refers to the opinions expressed by the Member States and other stakeholders, but could have provided more clarity on how the different stakeholder categories see the PO4. It indicates that the Commission would monitor the implementation of the reform on a regular basis and that a first evaluation would be carried out in 2035. It also proposes a list of quantifiable success indicators. It appears that the Commission made substantive changes to the IA in response to the opinions of the RSB. The proposal corresponds to the preferred option identified in the IA.

ENDNOTES

- ¹ Karakas C., [Understanding the EU customs union](#), EPRS, European Parliament, September 2017.
- ² Scherrer A., [Union Customs Code](#), EPRS, European Parliament, September 2018.
- ³ Baert P., [Establishing an EU customs data hub and an EU customs authority](#), EPRS, European Parliament, September 2023.

This briefing, prepared for the IMCO committee, analyses whether the principal criteria laid down in the Commission's own Better Regulation Guidelines, as well as additional factors identified by the Parliament in its Impact Assessment Handbook, appear to be met by the IA. It does not attempt to deal with the substance of the proposal.

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