



Plenary sitting

A9-0065/2024

28.2.2024

*****I**

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 Articles 33, 207 and 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 (A9-0065/2024),
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

Text proposed by the Commission

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)

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

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 **and Regulation (EU) 2022/2399**

(Text with EEA relevance)

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.

Amendment 3

Proposal for a regulation Recital 4

Text proposed by the Commission

(4) In order to provide for effective
means of achieving the objectives of the
customs union, a number of rules and
procedures regulating how goods are

Amendment

(4) In order to provide for effective
means of achieving the objectives of the
customs union, a number of rules and
procedures regulating how goods are

brought into or taken out of the customs territory of the Union should be revised **and** simplified. A modern, integrated set of interoperable electronic services should be provided for collecting, processing and exchanging information relevant for implementing customs legislation (European Union Customs Data Hub, ‘EU Customs Data Hub’). A European Union Customs Authority (‘EU Customs Authority’) should be established as a central, operational capacity for the coordinated governance of the customs union in specific areas.

Amendment 4

Proposal for a regulation Recital 5

Text proposed by the Commission

(5) Since the adoption of Regulation (EU) No 952/2013, the role of customs authorities has evolved to increasingly cover the application of Union and national legislation laying down requirements on goods subject to customs supervision, in particular the non-financial requirements on goods that are necessary for these goods to enter and circulate in the internal market. Such non-financial tasks have increased exponentially over the years in line with growing expectations of Union businesses and citizens regarding safety, security, accessibility for persons with disabilities, sustainability, human, animal and plant health and life, the environment, the protection of human rights and Union values. New tools, such as the Digital Product Passport, are to be introduced to ensure that other legislation applied by the customs authorities related to products continues to respond to these expectations. It is therefore necessary to reflect the increasing number and complexity of non-

brought into or taken out of the customs territory of the Union should be revised, simplified **and harmonised**. A modern, integrated set of interoperable electronic services should be provided for collecting, processing and exchanging information relevant for implementing customs legislation (European Union Customs Data Hub, ‘EU Customs Data Hub’). A European Union Customs Authority (‘EU Customs Authority’) should be established as a central, operational capacity for the coordinated governance of the customs union in specific areas.

Amendment

(5) Since the adoption of Regulation (EU) No 952/2013, the role of customs authorities has evolved to increasingly cover the application of Union and national legislation laying down requirements on goods subject to customs supervision, in particular the non-financial requirements on goods that are necessary for these goods to enter and circulate in the internal market. Such non-financial tasks have increased exponentially over the years in line with growing expectations of Union businesses and citizens regarding safety, security, accessibility for persons with disabilities, sustainability, human, animal and plant health and life, the environment, the protection of human rights and Union values. New tools, such as the Digital Product Passport, are to be introduced to ensure that other legislation applied by the customs authorities related to products continues to respond to these expectations. It is therefore necessary to reflect the increasing number and complexity of non-

financial risks by including in the mission of customs authorities a specific reference to protecting all these public interests and, where applicable, national legislation, in close cooperation with other authorities.

financial risks by including in the mission of customs authorities a specific reference to protecting all these public interests and, where applicable, national legislation, in close cooperation with other authorities. ***It is equally important to note that a significant volume of goods processed in major harbors and airports are being transshipped, coming from and destined for other continents without entering the Union market. Such goods do not always need to comply with the same Union safety and product standards required for goods entering the internal market.***

Amendment 5

Proposal for a regulation Recital 7

Text proposed by the Commission

(7) Certain definitions set out in Regulation (EU) No 952/2013 should be adapted to take account of the broader scope of this Regulation, to align them with those set out in other Union acts, and to clarify terminology having different meanings in different sectors. New definitions should be included in customs legislation to clarify the roles and responsibilities of certain actors in the customs processes. In the case of the importer and the exporter, new definitions should make those persons ***liable*** for compliance of the goods, including for financial and non-financial risks, in order to strengthen customs supervision. In the case of the new concept of deemed importer, new definitions should ensure that in some cases, in the context of an online sale from outside the Union, an economic operator, as opposed to the consumer, is considered the importer and assumes the corresponding responsibilities. New definitions should also be introduced

Amendment

(7) Certain definitions set out in Regulation (EU) No 952/2013 should be adapted to take account of the broader scope of this Regulation, to align them with those set out in other Union acts, and to clarify terminology having different meanings in different sectors. New definitions should be included in customs legislation to clarify the roles and responsibilities of certain actors in the customs processes. In the case of the importer and the exporter, ***meaning any person involved in the distance sales of goods***, new definitions should make those persons ***responsible towards customs*** for compliance of the goods, including for financial and non-financial risks, ***in accordance with product compliance legislation*** in order to strengthen customs supervision. In the case of the new concept of deemed importer, new definitions should ensure that in some cases, in the context of an online sale from outside the Union, an economic operator, as opposed

in relation to the broader scope of the provisions of customs supervision, risk management and customs controls.

to the consumer, is considered the importer and assumes the corresponding responsibilities, and should ***ensure that the relevant economic operator has complied with the relevant legislation applied by the customs authorities when the goods enter or exit the customs territory of the Union and is providing, keeping and making available appropriate records of such compliance***. New definitions should also be introduced in relation to the broader scope of the provisions of customs supervision, risk management and customs controls.

Amendment 6

Proposal for a regulation Recital 8

Text proposed by the Commission

(8) Beyond their traditional role of collecting customs duties, VAT and excise and applying customs legislation, customs authorities also play a critical role in enforcing other Union and, where applicable, other national legislation on customs matters. A definition of this ‘other legislation applied by the customs authorities’ should be introduced in order to build an effective framework for regulating the application and supervision of these particular requirements on goods. Such prohibitions and restrictions can be justified on grounds of, inter alia, public morality, public policy or public security, the protection of the health and life of humans, animals or plants, the protection of the environment, the protection of national treasures possessing artistic, historic or archaeological value and the protection of industrial or commercial property and other public interests, including controls on drug precursors, goods infringing certain intellectual

Amendment

(8) Beyond their traditional role of collecting customs duties, VAT and excise and applying customs legislation, customs authorities also play a critical role in enforcing other Union and, where applicable, other national legislation on customs matters. A definition of this ‘other legislation applied by the customs authorities’ should be introduced in order to build an effective framework for regulating the application and supervision of these particular requirements on goods, ***in accordance with Regulation 2019/1020 of the European Parliament and of the Council^{1a} on market surveillance and compliance of products, and within the specific customs controls and procedures established under this Regulation***. Such prohibitions and restrictions can be justified on grounds of, inter alia, public morality, public policy or public security, the protection of the health and life of humans, animals or plants, the protection of the environment, the protection of

property rights and cash. The notion of other legislation applied by the customs authorities should also include commercial policy measures and fishery conservation and management measures, as well as restrictive measures adopted on the basis of Article 215 TFEU.

national treasures possessing artistic, historic or archaeological value and the protection of industrial or commercial property and other public interests, including controls on drug precursors, goods infringing certain intellectual property rights and cash. The notion of other legislation applied by the customs authorities should also include commercial policy measures, ***trade policy measures including multilateral environmental agreements***, and fishery conservation and management measures, as well as restrictive measures adopted on the basis of Article 215 TFEU. ***Divergences in the national lists of prohibition and restrictions create significant difficulties for entities importing in multiple Member States. In order to facilitate trade and the functioning of customs, the Union should work to gradually harmonise national lists of prohibitions and restrictions. Furthermore, harmonised definitions of the legal terms used in providing for prohibitions and restrictions should be adopted, in order to avoid diverging interpretations by Member States.***

^{1a} 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).

Amendment 7

Proposal for a regulation Recital 10

Text proposed by the Commission

(10) The consequence of the failure of a customs authority to take a decision upon

Amendment

(10) The consequence of the failure of a customs authority to take a decision upon

application within the established time-limits should be clarified. The principle that in such case the application is deemed to be subject to a negative decision and that the applicant may lodge an appeal, in accordance with the general rule on customs decisions should also be established.

application within the established time-limits should be clarified. The principle that in such case the application is deemed to be subject to a negative decision and that the applicant may lodge an appeal, in accordance with the general rule on customs decisions should also be established. ***In order to ensure that trade is not paralysed in case of large-scale failure of the centralised electronic systems, the Commission and the EU Customs Authority should work with Member States on fall-back procedures.***

Amendment 8

Proposal for a regulation Recital 14

Text proposed by the Commission

(14) The obligations of the deemed importers, which are different from the obligations applicable to [the rest of] importers, should also be clarified. In particular, it should be provided that the deemed importer should provide to the customs authorities not only the data necessary for the release for free circulation of the sold goods but also the information that the deemed importer must collect for VAT purposes. This information is detailed in Council Implementing Regulation (EU) No 282/2011⁴³.

Amendment

(14) The obligations of the deemed importers, which are different from the obligations applicable to [the rest of] importers, should also be clarified. In particular, it should ***be clarified that the notion of the deemed importer is created for the purpose of effective and efficient collection of customs duties. The deemed importer is usually not in possession of the goods and the transfer of ownership of the goods occurs between the importer and the customer. Consequently, the deemed importer will often depend on the accuracy of the information provided by the importers before or at the latest upon check-out to be able to ensure correct duties treatment (payment and reporting obligations) of the transaction. It should also*** be provided that the deemed importer should provide to the customs authorities not only the data necessary for the release for free circulation of the sold goods but also the information that the deemed importer must collect for VAT purposes. This information is detailed in Council

Implementing Regulation (EU) No 282/2011⁴³.

⁴³ Council Implementing Regulation (EU) No 282/2011 of 15 March 2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax (OJ L 077 23.3.2011, p. 1).

⁴³ Council Implementing Regulation (EU) No 282/2011 of 15 March 2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax (OJ L 077, 23.3.2011, p. 1).

Amendment 9

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 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.

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. ***This obligation should also be monitored by the new EU Customs Authority.***

Amendment 10

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 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.***

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 pre-release approval is required by other legislation applied by the customs authorities and to defer the payment of the customs debt.

Amendment 11

Proposal for a regulation
Recital 17

Text proposed by the Commission

(17) The changes in the customs processes also require clarifying the role of customs representatives. Both direct and indirect representation should continue to be possible but it should be clarified that

Amendment

(17) The changes in the customs processes also require clarifying the role of customs representatives. Both direct and indirect representation should continue to be possible but it should be clarified that

the indirect representative of an importer or an exporter assumes all the obligations of importers or exporters, not only the obligation to pay or guarantee the customs debt but also the respect of other legislation applied by the customs authorities. For that reason, customs representatives must be resident in the customs territory of the Union where they represent importers or exporters, to ensure proper accountability for financial and non-financial aspects. The use of an indirect customs representative established in the Union is therefore an available and proportionate alternative for importers and exporters who do not have a commercial presence in the Union. Moreover, customs representatives established in third countries can continue providing their services in the Union where they represent persons who are not required to be established within the customs territory of the Union.

the indirect representative of an importer or an exporter assumes all the obligations of importers or exporters, not only the obligation to pay or guarantee the customs debt but also the respect of other legislation applied by the customs authorities. For that reason, customs representatives must be resident in the customs territory of the Union where they represent importers or exporters, to ensure proper accountability for financial and non-financial aspects. The use of an indirect customs representative established in the Union is therefore an available and proportionate alternative for importers and exporters who do not have a commercial presence in the Union. Moreover, customs representatives established in third countries can continue providing their services in the Union where they represent persons who are not required to be established within the customs territory of the Union. ***Identifying reliable customs representatives is a challenge for economic operators, especially micro, small and medium-sized enterprises.***

Amendment 12

Proposal for a regulation Recital 17 a (new)

Text proposed by the Commission

Amendment

(17 a) It is also important to recognise the specific challenges for micro, small and medium-sized enterprises as defined in Commission Recommendation 2003/361/EC^{1a} in fulfilling customs requirements and how this can be facilitated by direct and indirect representation. This is especially true where a micro or small and medium-sized 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.

^{1a} Commission Recommendation 2003/361/EC of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises (OJ L 124, 20.5.2003, p. 36.

Amendment 13

Proposal for a regulation Recital 18 a (new)

Text proposed by the Commission

Amendment

(18 a) 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 hub. Such a pilot phase should be voluntary for customs authorities, other authorities, and economic operators.

Amendment 14

Proposal for a regulation Recital 23 a (new)

Text proposed by the Commission

Amendment

(23 a) Without prejudice to the data protection rules, especially rules on sensitive customs data and commercially sensitive data, non-personal data should be made available to third parties for specific purposes, subject to appropriate justification and upon request. Economic operators should be given the choice to not allow such disclosure.

Amendment 15

Proposal for a regulation Recital 24

Text proposed by the Commission

Amendment

(24) To ensure that the European Anti-Fraud Office ('OLAF') can exercise its investigations powers in relation to fraudulent activities that are affecting the interests of the Union, it is appropriate that it has access to data from the EU Customs Data Hub that is very similar to the access by the Commission. OLAF should therefore be entitled to process the data in accordance with the conditions relating to data protection in the relevant Union legislation, including Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council⁴⁷ and Council Regulation (EC) No 515/97⁴⁸. To ensure that EPPO can conduct its investigations on customs-related matters, it should be entitled to **request** access to the data in the EU Customs Data Hub. To preserve the functions that are performed in Member States' national IT systems, the tax authorities of the Member States should either obtain the possibility to process data directly within the EU Customs Data Hub or to extract data from the EU Customs Data Hub and process it through different

(24) To ensure that the European Anti-Fraud Office ('OLAF') can exercise its investigations powers in relation to fraudulent activities that are affecting the interests of the Union, it is appropriate that it has access to data from the EU Customs Data Hub that is very similar to the access by the Commission. OLAF should therefore be entitled to process the data in accordance with the conditions relating to data protection in the relevant Union legislation, including Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council⁴⁷ and Council Regulation (EC) No 515/97⁴⁸. To ensure that EPPO can conduct its investigations on customs-related matters, it should be entitled to **have** access to **and process** the data in the EU Customs Data Hub. To preserve the functions that are performed in Member States' national IT systems, the tax authorities of the Member States should either obtain the possibility to process data directly within the EU Customs Data Hub or to extract data from the EU Customs Data Hub and process it

means. As such, authorities responsible for food safety in accordance with Regulation (EU) 2017/625 of the European Parliament and of the Council⁴⁹ and the authorities responsible for market surveillance in accordance with Regulation (EU) 2019/1020 should be provided with the right services and tools in the EU Customs Data Hub so that they can use the relevant customs data to contribute to enforcing the relevant Union legislation and for cooperating with customs authorities to minimise the risks that non-compliant products enter the Union. It is appropriate that Europol has access upon request to data in the EU Customs Data Hub to be able to perform its tasks as specified in Regulation (EU) 2016/794 of the European Parliament and of the Council⁵⁰. All other Union and national bodies and authorities, including the European Border and Coast Guard Agency (Frontex), should have access to non-personal data contained in the EU Customs Data Hub.

⁴⁷ Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council of 11 September 2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF) and repealing Regulation (EC) No 1073/1999 of the European Parliament and of the Council and Council Regulation (Euratom) No 1074/1999 (OJ L 248, 18.9.2013, p. 1).

⁴⁸ Council Regulation (EC) No 515/97 of 13 March 1997 on mutual assistance between the administrative authorities of the Member States and cooperation between the latter and the Commission to ensure the correct application of the law on customs and agricultural matters (OJ L 82, 22.3.1997, p. 1).

⁴⁹ Regulation (EU) 2017/625 of the European Parliament and of the Council of

through different means. As such, authorities responsible for food safety in accordance with Regulation Regulation (EU) 2017/625 of the European Parliament and of the Council⁴⁹ and the authorities responsible for market surveillance in accordance with Regulation (EU) 2019/1020 should be provided with the right services and tools in the EU Customs Data Hub so that they can use the relevant customs data to contribute to enforcing the relevant Union legislation and for cooperating with customs authorities to minimise the risks that non-compliant products enter the Union. It is appropriate that Europol has access upon request to data in the EU Customs Data Hub to be able to perform its tasks as specified in Regulation (EU) 2016/794 of the European Parliament and of the Council⁵⁰. All other Union and national bodies and authorities, including the European Border and Coast Guard Agency (Frontex), should have access to non-personal data contained in the EU Customs Data Hub.

⁴⁷ Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council of 11 September 2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF) and repealing Regulation (EC) No 1073/1999 of the European Parliament and of the Council and Council Regulation (Euratom) No 1074/1999 (OJ L 248, 18.9.2013, p. 1).

⁴⁸ Council Regulation (EC) No 515/97 of 13 March 1997 on mutual assistance between the administrative authorities of the Member States and cooperation between the latter and the Commission to ensure the correct application of the law on customs and agricultural matters (OJ L 82, 22.3.1997, p. 1).

⁴⁹ 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).

⁵⁰ Regulation (EU) 2016/794 of the European Parliament and of the Council of 11 May 2016 on the European Union Agency for Law Enforcement Cooperation (Europol) and replacing and repealing Council Decisions 2009/371/JHA, 2009/934/JHA, 2009/935/JHA, 2009/936/JHA and 2009/968/JHA (OJ L 135, 24.5.2016, p. 53).

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).

⁵⁰ Regulation (EU) 2016/794 of the European Parliament and of the Council of 11 May 2016 on the European Union Agency for Law Enforcement Cooperation (Europol) and replacing and repealing Council Decisions 2009/371/JHA, 2009/934/JHA, 2009/935/JHA, 2009/936/JHA and 2009/968/JHA (OJ L 135, 24.5.2016, p. 53).

Amendment 16

Proposal for a regulation Recital 24 a (new)

Text proposed by the Commission

Amendment

(24 a) Pursuant to Article 24 of Council Regulation (EU) 2017/1939^{1a}, the competent customs authorities should without undue delay report to the EPPO any criminal conduct in respect of which

it could exercise its competence in accordance with Article 22 and Article 25(2) and (3) of that Regulation. The competent customs authorities should refrain from taking measures which could jeopardize the confidentiality of criminal investigations into the same facts of the competent national judicial or law enforcement authority or the EPPO, when requested to do so by these authorities.

^{1a} Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO') (OJ L 283, 31.10.2017, p. 1).

Amendment 17

Proposal for a regulation Recital 26

Text proposed by the Commission

Amendment

(26) *The Commission should lay down the modalities for access of all these authorities in implementing rules, after assessing the existing safeguards that each authority or category of authorities has in place for ensuring the correct treatment of personal and commercially sensitive data.*

deleted

Amendment 18

Proposal for a regulation Recital 27

Text proposed by the Commission

Amendment

(27) It is appropriate that the EU Customs Data Hubs stores personal data for a maximum period of 10 years. This period is justified in light of the possibility

(27) It is appropriate that the EU Customs Data Hubs stores personal data for a maximum period of 10 years. This period is justified in light of the possibility

for customs authorities to notify the customs debt up to 10 years after having received the necessary information about a consignment, as well as to ensure that the Commission, the EU Customs Authority, OLAF, customs and authorities other than customs can cross-check the information in the EU Customs Data Hub against the information stored in and exchanged with other systems. Moreover, this period of time should be aligned with the storage period required by other legislation applied by the customs authorities, where such legislation is relevant for customs controls. It is also appropriate that whenever personal data is required for the purposes of judicial and administrative proceedings, investigations and during post-clearance controls, the retention period is suspended to avoid that personal data is erased and cannot be used for those purposes.

for customs authorities to notify the customs debt up to 10 years after having received the necessary information about a consignment, as well as to ensure that the Commission, the EU Customs Authority, OLAF, **EPPO**, customs and authorities other than customs can cross-check the information in the EU Customs Data Hub against the information stored in and exchanged with other systems. Moreover, this period of time should be aligned with the storage period required by other legislation applied by the customs authorities, where such legislation is relevant for customs controls. It is also appropriate that whenever personal data is required for the purposes of judicial and administrative proceedings, investigations and during post-clearance controls, the retention period is suspended to avoid that personal data is erased and cannot be used for those purposes.

Amendment 19

Proposal for a regulation Recital 30

Text proposed by the Commission

(30) The European Data Protection Supervisor was consulted in accordance with Article 42(1) of Regulation (EU) 2018/1725 and delivered an opinion on [...].

Amendment

(30) The European Data Protection Supervisor was consulted in accordance with Article 42(1) of Regulation (EU) 2018/1725 and delivered an opinion on **11 July 2023. The European Data Protection Supervisor recalls, from his nine recommendations, that the risk criteria to be used to select persons by means of an automated processing, when resulting in individual decisions, should be based on circumstances that are reliable and directly linked to objective factors, not entail a direct or indirect risk of discrimination, such as race, ethnic origin, religion, political orientation, sexual orientation, and not be excessively**

broad.

Amendment 20

Proposal for a regulation Recital 30 a (new)

Text proposed by the Commission

Amendment

(30 a) In order to establish a common framework for the customs union, it is necessary for the European Union Single Window Environment for Customs (the ‘EU Single Window Environment for Customs’) to be integrated in the Union Customs Code. Therefore, Regulation (EU) 2022/2399 of the European Parliament and of the Council^{1a} should be repealed and the EU Single Window Environment for Customs is added to this Regulation.

^{1a} Regulation (EU) 2022/2399 of the European Parliament and of the Council of 23 November 2022 establishing the European Union Single Window Environment for Customs and amending Regulation (EU) No 952/2013 (OJ L 317, 9.12.2022, p. 1)

Amendment 21

Proposal for a regulation Recital 30 b (new)

Text proposed by the Commission

Amendment

(30 b) 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 the EU Customs Data Hub and the Union non-customs systems referred to in Annex Ia of this Regulation. The EU Customs Data Hub should enable the exchange of information with Union non-customs systems in accordance with the Single Window Environment for Customs. 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 the 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^{1b}. 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 the EU Customs Data Hub and Union non-customs systems managing specific non-customs formalities. It is also necessary to integrate the EU Customs Data Hub 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).*

^{1b} *Regulation (EU) 2018/1724 of the European Parliament and of the Council of 2 October 2018 establishing a single*

digital gateway to provide access to information, to procedures and to assistance and problem-solving services and amending Regulation (EU) No 1024/2012 (OJ L 295, 21.11.2018, p. 1).

Amendment 22

Proposal for a regulation Recital 30 c (new)

Text proposed by the Commission

Amendment

(30 c) 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 the system of 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).

Amendment 23

Proposal for a regulation Recital 30 d (new)

Text proposed by the Commission

Amendment

(30 d) 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.

Amendment 24

Proposal for a regulation Recital 30 e (new)

Text proposed by the Commission

Amendment

(30 e) 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 EU Customs Data Hub 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.

Amendment 25

Proposal for a regulation Recital 30 f (new)

Text proposed by the Commission

Amendment

(30 f) EU CSW-CERTEX should facilitate information exchange between the EU Customs Data Hub 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.

Amendment 26

Proposal for a regulation Recital 30 g (new)

Text proposed by the Commission

Amendment

(30 g) 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. The Commission should be responsible for interconnecting the EU Customs Data Hub with EU CSW-CERTEX, assisted,

where necessary, by the EU Customs Authority.

Amendment 27

Proposal for a regulation Recital 31

Text proposed by the Commission

(31) A Union-level customs risk management layer is fundamental for ensuring a harmonised application of customs controls in Member States. There is currently a common risk management framework comprising the possibility of identifying common priority controls areas and common risk criteria and standards in the financial risk arena for carrying out customs controls, but it has significant shortcomings. In order to address the lack of harmonised application of customs controls and of harmonised risk management harming the financial and non-financial interests of the Union and of the Member States, it is appropriate to revise the rules to establish a more solid risk management approach addressing both financial and non-financial risks. This includes tackling the structural challenges on the risk management of financial risks identified by the European Court of Auditors. In particular, it is appropriate to describe which activities are comprised in customs risk management, in a cyclical approach. It is also important to identify the roles and responsibilities of the Commission, the EU Customs Authority and the customs authorities of the Member States. It is also essential to provide that the Commission may establish common priority controls areas and common risk criteria and standards, and may identify specific areas in the domain of other legislation applied by the customs authorities that deserve priority for

Amendment

(31) A Union-level customs risk management layer is fundamental for ensuring a harmonised application of customs controls in Member States. There is currently a common risk management framework comprising the possibility of identifying common priority controls areas and common risk criteria and standards in the financial risk arena for carrying out customs controls, but it has significant shortcomings. In order to address the lack of harmonised application of customs controls and of harmonised risk management harming the financial and non-financial interests of the Union and of the Member States, it is appropriate to revise the rules to establish a more solid risk management approach addressing both financial and non-financial risks. This includes tackling the structural challenges on the risk management of financial risks identified by the European Court of Auditors. In particular, it is appropriate to describe which activities are comprised in customs risk management, in a cyclical approach. It is also important to identify the roles and responsibilities of the Commission, the EU Customs Authority and the customs authorities of the Member States. It is also essential to provide that the Commission may establish common priority controls areas and common risk criteria and standards, and may identify specific areas in the domain of other legislation applied by the customs authorities that deserve priority for

common risk management and controls, without compromising security.

common risk management and controls, without compromising security. ***This requires close collaboration with competent authorities enforcing other legislation applied by customs, with a specific focus on collaboration with market surveillance authorities.***

Amendment 28

Proposal for a regulation Recital 32

Text proposed by the Commission

(32) It is therefore appropriate to introduce Union-level risk management activities and provisions to ensure the collection at Union level of comprehensive data relevant for risk management including results and evaluation of all controls. It provides for common risk analysis and the issue of corresponding Union control recommendations to customs authorities. Those control recommendations should be implemented, or reasons provided as to why they were not applied. The possibility to issue an instruction that goods destined for the Union may not be loaded or transported should also be provided for. The analysis of Union-level risks and threats should be based on constantly updated Union-level data and should identify the measures and controls to be performed at the border crossing points of entry and exit of the Union territory. In the context of cooperation with law enforcement and security authorities in particular, Union-level risk management should, where possible, contribute to and benefit from strategic analyses and threat assessments conducted at Union level, including those carried out by the European Union Agency for Law Enforcement Cooperation (Europol) and the European Border and

Amendment

(32) It is therefore appropriate to introduce Union-level risk management activities and provisions to ensure the collection at Union level of comprehensive data relevant for risk management including results and evaluation of all controls. It provides for common risk analysis and the issue of corresponding Union control recommendations to customs authorities. Those control recommendations should be implemented, or reasons provided as to why they were not applied. ***In line with the principle of 'comply or explain', these control recommendations should be implemented, or compelling reasons provided for not applying them. A framework should be established to give certainty on situations where it is permissible to deviate from these recommendations, for instance, when other pressing priorities prevail.*** The possibility to issue an instruction that goods destined for the Union may not be loaded or transported should also be provided for. The analysis of Union-level risks and threats should be based on constantly updated Union-level data and should identify the measures and controls to be performed at the border crossing points of entry and exit of the Union territory. In the context of cooperation with

Coast Guard Agency (Frontex) to contribute to the efficient and effective prevention of, and the fight against, crime.

law enforcement and security authorities in particular, Union-level risk management should, where possible, contribute to and benefit from strategic analyses and threat assessments conducted at Union level, including those carried out by the European Union Agency for Law Enforcement Cooperation (Europol) and the European Border and Coast Guard Agency (Frontex) to contribute to the efficient and effective prevention of, and the fight against, crime. ***Serious or repeated infringement of other legislation applied by customs and detected by customs or other competent authorities should have an impact on the risk profile of importers, exporters or deemed importers.***

Amendment 29

Proposal for a regulation

Recital 35

Text proposed by the Commission

(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

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, ***using where applicable the European 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

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.

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 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.

Amendment 30

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'

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.***

Amendment 31

Proposal for a regulation Recital 39

Text proposed by the Commission

(39) To the extent that Trust and Check traders provide customs full access to their systems, records and operations and are considered reliable, they should be able to release their goods under the supervision of the customs authorities but without waiting for their intervention. Accordingly, Trust and Check traders should be able to release goods for any entry procedure at receipt at final destination of the goods or for any exit procedure at the place of delivery of the goods. As the Trust and Check traders are considered transparent, the arrival and/or the delivery should be properly recorded in the EU Customs Data Hub. These operators should be obliged to inform the customs authorities where a

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. 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 ***as soon as possible and at the latest within 30 calendar days*** should be considered released.

Amendment

(39) To the extent that Trust and Check traders provide customs full access to their systems, records and operations and are considered reliable, they should be able to release their goods under the supervision of the customs authorities but without waiting for their intervention. Accordingly, Trust and Check traders should be able to release goods for any entry procedure at receipt at final destination of the goods or for any exit procedure at the place of delivery of the goods. As the Trust and Check traders are considered transparent, the arrival and/or the delivery should be properly recorded in the EU Customs Data Hub. These operators should be obliged to inform the customs authorities where a

problem arises so that those authorities can take a final decision on the release. Where the internal controls systems of the Trust and Check traders are robust enough, the customs authorities should be able, in cooperation with other authorities, to authorise the traders to perform certain checks on their own. However, the customs authorities should retain the possibility to control the goods at any time.

problem arises so that those authorities can take a final decision on the release. Where the internal controls systems of the Trust and Check traders are robust enough, the customs authorities should be able, in cooperation with other authorities, to authorise the traders to perform certain checks on their own. However, the customs authorities should retain the possibility to control the goods at any time. ***Trust and Check status should not be given to persons with repeated or serious infringements to other Union legislation applied by customs authorities.***

Amendment 32

Proposal for a regulation Recital 48

Text proposed by the Commission

(48) ***Applying the standard rules for duty calculation in e-commerce transactions would, in many cases, result in a disproportionate administrative burden both for the customs administrations and economic operators in particular in respect of the collection of revenues. In the interest of developing a robust and effective fiscal and customs treatment for goods imported from third countries via e-commerce transactions ('distance sales of imported goods'), Union legislation is to be amended in order to remove the threshold under which goods of negligible value not exceeding EUR 150 per consignment are exempted from customs duties at import in accordance with Council Regulation (EC) No 1186/2009⁵³, and to introduce a simplified tariff treatment for distance sales of imported goods from third countries in accordance with Council Regulation (EEC) No 2658/87⁵⁴ (Combined Nomenclature). In light of***

Amendment

(48) Certain rules of the Code on tariff classification, origin and customs value should be amended to provide for the simplifications applicable on a voluntary basis by the deemed importer when determining the customs duty in a business-to-consumer transaction qualifying as distance sales for VAT purposes. The simplifications should consist in the possibility to calculate the customs duty due by applying one of the new bucket tariffs in the Combined Nomenclature to a value calculated in a simpler way. Under the simplified rules for business-to-consumer e-commerce transactions, the net purchase price without VAT but including the total transport costs until the final destination of the product should be considered as the customs value and no origin should be required. However, if the deemed importer wishes to benefit from preferential tariff rates by proving the originating status of the goods, that person can do so by applying the standard

these proposed amendments, certain rules of the Code on tariff classification, origin and customs value should be amended to provide for the simplifications applicable on a voluntary basis by the deemed importer when determining the customs duty in a business-to-consumer transaction qualifying as distance sales for VAT purposes. The simplifications should consist in the possibility to calculate the customs duty due by applying one of the new bucket tariffs in the Combined Nomenclature to a value calculated in a simpler way. Under the simplified rules for business-to-consumer e-commerce transactions, the net purchase price without VAT but including the total transport costs until the final destination of the product should be considered as the customs value and no origin should be required. However, if the deemed importer wishes to benefit from preferential tariff rates by proving the originating status of the goods, that person can do so by applying the standard procedures.

procedures.

⁵³ *Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty (OJ L 324, 10.12.2009, p. 23).*

⁵⁴ *Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1).*

Amendment 33

Proposal for a regulation Recital 52

Text proposed by the Commission

(52) A crisis management mechanism

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Amendment

(52) A crisis management mechanism

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PE755.046v02-00

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.

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. ***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).

Amendment 34

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

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. ***The intensity of external***

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.

border traffic of goods is not equal across the Union. 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 **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.

Amendment 35

Proposal for a regulation Recital 55 a (new)

Text proposed by the Commission

Amendment

(55 a) Member States and the Commission have the responsibility to ensure that customs authorities are properly resourced, trained, and equipped to have the capacity to fulfil their mission, including proper investigative powers.

Amendment 36

Proposal for a regulation
Recital 55 b (new)

Text proposed by the Commission

Amendment

(55 b) Customs are in need of serious investments, especially in view of a sufficient number of properly trained staff in order to guarantee the functioning of Union's customs systems which are facing an exponential increase in demands; whereas without the necessary investments into staff, digital solutions cannot achieve their full potential. Therefore, investments into digital systems should guarantee sufficient funding for staff and their training in order to require the necessary skills for state-of-the-art equipment, technology for big data analytics, detection and controls and thus, to guarantee that customs controls are conducted uniformly across the Union.

Amendment 37

Proposal for a regulation
Recital 56

Text proposed by the Commission

Amendment

(56) The Member States ***and*** the Commission should be represented on a Management Board, in order to ensure the effective functioning of the EU Customs Authority. The composition of the Management Board, including the selection of its Chairperson and Deputy-Chairperson, should respect the principles of gender balance, experience and qualification. Given the Union's exclusive competence on the customs union, and the close link between customs and other policy fields, it is appropriate that its chairperson is elected from among those

(56) The Member States, the Commission ***and the European Parliament*** should be represented on a Management Board, in order to ensure the effective functioning of the EU Customs Authority. The composition of the Management Board, including the selection of its Chairperson and Deputy-Chairperson, should respect the principles of gender balance, experience and qualification. Given the Union's exclusive competence on the customs union, and the close link between customs and other policy fields, it is appropriate that its

Commission representatives. In view of the effective and efficient functioning of the EU Customs Authority, the Management Board should, in particular, adopt a Single Programming Document including annual and multiannual programming, carry out its functions relating to the Authority's budget, adopt the financial rules applicable to the Authority, appoint an Executive Director, and establish procedures for taking decisions relating to the operational tasks of the Authority by the Executive Director. The Management Board should be assisted by an Executive Board.

chairperson is elected from among those Commission representatives. In view of the effective and efficient functioning of the EU Customs Authority, the Management Board should, in particular, adopt a Single Programming Document including annual and multiannual programming, carry out its functions relating to the Authority's budget, adopt the financial rules applicable to the Authority, appoint an Executive Director, and establish procedures for taking decisions relating to the operational tasks of the Authority by the Executive Director. The Management Board should be assisted by an Executive Board ***and a consultative body representing consumer organisations, business associations and other relevant non-state actors.***

Amendment 38

Proposal for a regulation Recital 56 a (new)

Text proposed by the Commission

Amendment

(56 a) The EU Customs Authority should establish the Customs Advisory Board, which should assist its Executive Board. It should be tasked to provide advice on the implementation of technical actions and decisions, including risk management and priority areas of control, on implementation and standardisation issues, including harmonisation activities or the need for the adaptation of the rules, provide advice on the customs dimensions of other legislation applied by customs, and provide advice in the context of any other activities of the Authority. The Customs Advisory Board should endeavour to a balanced stakeholder representation between commercial and non-commercial interest and, within the category of commercial interests, with

regard to SMEs and other undertakings.

Amendment 39

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. 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

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.

health and life, the consumers and the environment.

Amendment 40

Proposal for a regulation Recital 59

Text proposed by the Commission

(59) In order to increase clarity and make the cooperation framework between customs and other partner authorities more efficient, a list of services offered by customs authorities should define clearly the possible role of customs in the application of other relevant policies at the borders of the Union. In addition, the application of the cooperation framework should be monitored by the EU Customs Authority. The EU Customs Authority should work closely and cooperate with the Commission, OLAF, other relevant Union agencies and bodies, such as Europol and Frontex as well as specialised agencies and networks in the respective policy fields, such as the EU Product Compliance Network.

Amendment

(59) In order to increase clarity and make the cooperation framework between customs and other partner authorities more efficient, a list of services offered by customs authorities should define clearly the possible role of customs in the application of other relevant policies at the borders of the Union. In addition, the application of the cooperation framework should be monitored by the EU Customs Authority. The EU Customs Authority should work closely and cooperate with the Commission, OLAF, other relevant Union agencies and bodies, such as Europol, ***the EPPO*** and Frontex as well as specialised agencies and networks in the respective policy fields, such as the EU Product Compliance Network.

Amendment 41

Proposal for a regulation Recital 60

Text proposed by the Commission

(60) In an increasingly connected world, customs diplomacy and international cooperation are important aspects in the work of customs authorities around the world. International cooperation should envisage the possibility of exchange of customs data, on the basis of international agreements or autonomous legislation of the Union, through appropriate and secure

Amendment

(60) In an increasingly connected world, customs diplomacy and international cooperation are important aspects in the work of customs authorities around the world. International cooperation should envisage the possibility of exchange of customs data, on the basis of international agreements or autonomous legislation of the Union, through appropriate and secure

means of communication, subject to the respect of confidential information and the protection of personal data, such as through the EU Customs Data Hub.

means of communication, subject to the respect of confidential information and the protection of personal data, such as through the EU Customs Data Hub. ***That legal framework should not infringe upon the competence of Member States regarding bilateral or multilateral engagements with third countries on national tasks.***

Amendment 42

Proposal for a regulation Recital 61

Text proposed by the Commission

(61) Despite the fact that customs legislation is harmonised through the Code, Regulation (EU) No 952/2013 only included the obligation for Member States to provide for penalties for failure to comply with the customs legislation and required such penalties to be effective, proportionate and dissuasive. Member States have, therefore, the choice of customs penalties, which vary greatly across Member States and are subject to evolution over time. A common framework establishing a minimum core of customs infringements and of non-criminal sanctions should be laid down. Such framework is necessary to address the lack of uniform application and the significant divergences between Member States in the application of sanctions against breaches of customs legislation that can lead to a distortion of competition, loopholes and ‘customs shopping’. The framework should be composed of a common list of acts or omissions that should constitute customs infringements in all Member States. In determining the sanction applicable, customs authorities should define if these acts or omissions are committed intentionally or by obvious negligence.

Amendment

(61) Despite the fact that customs legislation is harmonised through the Code, Regulation (EU) No 952/2013 only included the obligation for Member States to provide for penalties for failure to comply with the customs legislation and required such penalties to be effective, proportionate and dissuasive. Member States have, therefore, the choice of customs penalties, which vary greatly across Member States and are subject to evolution over time. A common framework establishing a minimum core of customs infringements and of non-criminal sanctions should be laid down. ***Non-compliance with importer, exporter and deemed importer obligations could be included in the list of customs infringements.*** Such framework is necessary to address the lack of uniform application and the significant divergences between Member States in the application of sanctions against breaches of customs legislation that can lead to a distortion of competition, loopholes and ‘customs shopping’. The framework should be composed of a common list of acts or omissions that should constitute customs infringements in all Member States. In determining the sanction applicable,

customs authorities should define if these acts or omissions are committed intentionally or by obvious negligence. ***Sanctions and liabilities imposed on economic operators should be proportionate to their role in the transaction process, ensuring fairness and clarity in their application. The Commission, Member States and the EU Customs Authority should regularly exchange best practices on audit and sanctions, in order to improve coherence in the application of sanctions.***

Amendment 43

Proposal for a regulation Recital 64

Text proposed by the Commission

(64) It is also necessary to establish a common minimum core of non-criminal sanctions providing for minimum amounts of pecuniary charges, the possibility of revocation, suspension or amendment of customs authorisations, including for Authorised Economic Operators and Trust and Check traders, as well as the confiscation of the goods. The minimum amounts of pecuniary charges should depend on whether the customs infringement has been committed intentionally or not and whether or not it has an impact on the amount of customs duties and other charges and on prohibitions or restrictions. This minimum common core of non-criminal sanctions should apply without prejudice to the national legal order of Member States, which can instead provide for criminal sanctions.

Amendment

(64) It is also necessary to establish a common minimum core of non-criminal sanctions providing for minimum amounts of pecuniary charges, the possibility of revocation, suspension or amendment of customs authorisations, including for Authorised Economic Operators and Trust and Check traders, as well as the confiscation of the goods. The minimum amounts of pecuniary charges should depend on whether the customs infringement has been committed intentionally or not and whether or not it has an impact on the amount of customs duties and other charges and on prohibitions or restrictions. This minimum common core of non-criminal sanctions should apply without prejudice to the national legal order of Member States, which can instead provide for criminal sanctions. ***Member States, the Commission and the EU Customs Authority should collaborate to gradually increase the coherence of non-criminal sanctions and their application across the***

Union.

Amendment 44

Proposal for a regulation

Recital 65

Text proposed by the Commission

(65) The performance of the customs union should be evaluated at least on an annual basis to allow the Commission, with the help of the Member States, to take the appropriate policy orientations. The collection of information from customs authorities should be formalised and deepened, as more comprehensive reporting would improve benchmarking and could help to homogenise practices and assess the impact of customs policy decisions. It is, therefore, appropriate to introduce a legal framework for the evaluation of the performance of the customs union. To allow sufficient granularity of analysis, the performance measurement should be done not only at national level but also at border crossing point level. The EU Customs Authority should support the Commission in the evaluation process by gathering and analysing the data in the EU Customs Data Hub and identifying 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. In particular, the EU Customs Authority should identify key trends, strengths, weaknesses, gaps, and potential risks, and provide recommendations for improvement to the Commission. In the context of cooperation with law enforcement and security authorities in particular, the EU Customs Authority should also participate, from the operational perspective, in strategic analyses and threat assessments

Amendment

(65) The performance of the customs union should be evaluated at least on an annual basis to allow the Commission, with the help of the Member States, to take the appropriate policy orientations ***and that evaluation report should be published.*** The collection of information from customs authorities should be formalised and deepened, as more comprehensive reporting would improve benchmarking and could help to homogenise practices and assess the impact of customs policy decisions. It is, therefore, appropriate to introduce a legal framework for the evaluation of the performance of the customs union. To allow sufficient granularity of analysis, the performance measurement should be done not only at national level but also at border crossing point level. The EU Customs Authority should support the Commission in the evaluation process by gathering and analysing the data in the EU Customs Data Hub and identifying 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. In particular, the EU Customs Authority should identify key trends, strengths, weaknesses, gaps, and potential risks, and provide recommendations for improvement to the Commission. In the context of cooperation with law enforcement and security authorities in particular, the EU Customs Authority should also participate, from the operational perspective, in

conducted at Union level, including those carried out by Europol and Frontex.

strategic analyses and threat assessments conducted at Union level, including those carried out by Europol and Frontex.

Amendment 45

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

Amendment 46

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

Amendment

(74) *From 1 January 2029*, economic operators *should 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 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

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,

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 47

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

Text proposed by the Commission

Amendment

1 a. This Regulation establishes a European Union Single Window Environment for Customs (the ‘EU Single Window Environment for Customs’) that provides an integrated set of interoperable electronic services, at Union level, to support interaction and enhance information exchange between the EU Customs Data Hub and the Union non-customs systems referred to in Annex Ia.

It lays down rules for digital administrative cooperation and information sharing through interoperable data sets, within the EU Single Window Environment for Customs.

Amendment 48

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

Text proposed by the Commission

Amendment

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

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

Amendment 49

Proposal for a regulation

Article 2 – paragraph 2 – point b

Text proposed by the Commission

(b) ensuring that goods **presenting** a risk for the safety **or the security** of citizens and residents do not enter the customs territory of the Union, by putting in place the appropriate measures for controls of goods and supply chains;

Amendment

(b) ensuring that goods ***that are destined for circulation in the internal market but present*** a risk for the safety of citizens and residents do not enter the customs territory of the Union, by putting in place the appropriate measures for controls of goods and supply chains;

Amendment 50

Proposal for a regulation

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

Text proposed by the Commission

Amendment

(b a) ensuring that goods presenting a risk for the security of citizens and residents do not enter the customs territory of the Union, by putting in place the appropriate measures for controls of goods and supply chains;

Amendment 51

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 ***counterfeit and goods that are not in compliance with other legislation applied by the customs authorities*** through a close monitoring of economic operators, ***sectors*** and supply chains and a minimum core of

customs infringements and penalties;

Amendment 52

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 ***through robust real-time risk analysis made possible, including by the artificial intelligence systems, referred to in Article 29(1), point (d);***

Amendment 53

Proposal for a regulation

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

Text proposed by the Commission

Amendment

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

Amendment 54

Proposal for a regulation

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

Text proposed by the Commission

Amendment

(e b) gathering, analysing and exchanging relevant information to support evidence-based decision making;

Amendment 55

Proposal for a regulation

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

Text proposed by the Commission

Amendment

(e c) contributing to the improvement of the overall enforcement of Union legal acts in other fields, such as those protecting the safety and security of citizens, residents and consumers, the environment and supply chains;

Amendment 56

Proposal for a regulation

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

Text proposed by the Commission

Amendment

(e d) ensuring, where the internal market emergency mode has been activated in accordance with Article 14 of Regulation (EU) .../... of the European Parliament and of the Council establishing a Single Market emergency instrument and repealing Council Regulation No (EC) 2679/98 in times of crisis^{*,+}, the flow of crisis-relevant goods as defined in Article 3(1), point (6) of that Regulation.

**** Regulation (EU) .../... of the European Parliament and of the Council of ... on ... (OJ L ..., ..., ELI: ...).***

+ OJ: Please insert in the text the number of the Regulation contained in document PE-CONS .../... (2022/0278(COD)) and insert the number, date, title and OJ reference of that Regulation in the footnote.

Amendment 57

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

deleted

Amendment 58

Proposal for a regulation Article 5 – paragraph 1 – point 2 – point d

Text proposed by the Commission

(d) customs provisions contained in international agreements, insofar as they are applicable in the Union;

Amendment

(d) customs provisions contained in international agreements, insofar as they are applicable in the Union. ***This includes inter alia the relevant multilateral environmental agreements to which the Union and the Member States are a party, insofar they regulate the conformity of goods;***

Amendment 59

Proposal for a regulation Article 5 – paragraph 1 – point 7 – point b a (new)

Text proposed by the Commission

Amendment

(b a) In case of a legal person with multiple establishments in the customs territory of the Union, it shall register, pursuant to Article 19, following the order

in point (b);

Amendment 60

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

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 persons*** authorised to use the special scheme laid down in Title XII, Chapter 6, Section 4 of Directive 2006/112/EC;

Amendment 61

Proposal for a regulation

Article 5 – paragraph 1 – point 18 – point b

Text proposed by the Commission

(b) pose a threat to the security and safety of the Union and its citizens and residents; ***or***

Amendment

(b) pose a threat to the security and safety of the Union and its citizens and residents;

Amendment 62

Proposal for a regulation

Article 5 – paragraph 1 – point 18 – point b a (new)

Text proposed by the Commission

Amendment

(b a) pose a threat to public health within the Union; or

Amendment 63

Proposal for a regulation

Article 5 – paragraph 1 – point 20

Text proposed by the Commission

(20) ‘risk management’ means the systematic identification of risk, including identifying profiles of risky economic operators, and the implementation of all measures necessary for limiting exposure to risk;

Amendment

(20) ‘risk management’ means the systematic identification of risk, including identifying profiles of risky economic operators, ***suspicious transactions***, and the implementation of all measures necessary for limiting exposure to risk;

Amendment 64

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;

Amendment 65

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 event, ***natural or man-made, of an exceptional nature and scale, taking 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;

Amendment 66

Proposal for a regulation

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

Text proposed by the Commission

Amendment

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

Amendment 67

Proposal for a regulation

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

Text proposed by the Commission

Amendment

(64 b) ‘micro, small and medium-sized enterprises’ or ‘SMEs’ means micro, small and medium-sized enterprises as defined in Article 2 of Commission Recommendation 2003/361/EC;

Amendment 68

Proposal for a regulation

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

Text proposed by the Commission

Amendment

(64 c) ‘other charges’ means any fees charged in addition to custom duties, VAT, customs formalities fees and courier fees;

Amendment 69

Proposal for a regulation

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

Text proposed by the Commission

Amendment

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

Amendment 70

Proposal for a regulation

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

Text proposed by the Commission

Amendment

(64 e) ‘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;

Amendment 71

Proposal for a regulation

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

Text proposed by the Commission

Amendment

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

Amendment 72

Proposal for a regulation

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

Text proposed by the Commission

Amendment

(64 g) ‘Union non-customs formality’ means all the 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 legislation other than customs legislation;

Amendment 73

Proposal for a regulation

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

Text proposed by the Commission

Amendment

(64 h) non-customs 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;

Amendment 74

Proposal for a regulation

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

Text proposed by the Commission

Amendment

(64 i) ‘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;

Amendment 75

Proposal for a regulation
Article 5 – paragraph 1 – point 64 j (new)

Text proposed by the Commission

Amendment

(64 j) ‘Union non-customs system’ means a Union electronic system established by, used in order to achieve the objectives of, or referred to in Union legislation to store information on the fulfilment of the respective Union non-customs formality;

Amendment 76

Proposal for a regulation
Article 5 – paragraph 1 – point 64 k (new)

Text proposed by the Commission

Amendment

(64 k) ‘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^{1a}.

^{1a} **Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (OJ L 343, 29.12.2015, p. 1)**

Amendment 77

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.

Amendment 78

Proposal for a regulation

Article 6 – paragraph 2 – subparagraph 2 a (new)

Text proposed by the Commission

Amendment

Where the customs authorities require additional information from other relevant competent national or international authorities to evaluate the application, they shall inform the applicant and update them within 15 calendar days about their decision.

Amendment 79

Proposal for a regulation

Article 6 – paragraph 2 – subparagraph 3

Text proposed by the Commission

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

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 at the end of the 60 calendar days.

authorities do not expressly inform the applicant within that period *that* the application *is complete and* has been accepted, the application shall be considered *to be* accepted at the end of the 60 calendar days.

Amendment 80

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.

Amendment 81

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 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. ***In such event, an automatic notification shall be received via the EU Customs Data Hub.***

Amendment 82

Proposal for a regulation

Article 6 – paragraph 3 – subparagraph 4 a (new)

Text proposed by the Commission

Amendment

The Commission shall adopt clear guidelines on processes for handling decisions in the event of a technical failure by centralised EU electronic systems infrastructure, in particular the EU Customs Data Hub.

Amendment 83

Proposal for a regulation

Article 6 – paragraph 6 – subparagraph 2 – point f

Text proposed by the Commission

Amendment

(f) in other specific cases.

deleted

Amendment 84

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

Amendment 85

Proposal for a regulation

Article 6 – paragraph 9 – subparagraph 1 – introductory part

Text proposed by the Commission

Amendment

The Commission shall ***specify, by means of*** implementing acts, the procedure for:

The Commission shall ***adopt*** implementing acts ***specifying*** the procedure for:

Amendment 86

Proposal for a regulation

Article 6 – paragraph 9 – subparagraph 1 – point a a (new)

Text proposed by the Commission

Amendment

(a a) guidelines on processes to handle decisions in the event of a technical failure by the centralised EU electronic systems infrastructure;

Amendment 87

Proposal for a regulation

Article 9 – paragraph 4

Text proposed by the Commission

Amendment

4. The Commission shall ***specify, by means of*** implementing acts, the rules for annulling favourable decisions. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).

4. The Commission shall ***adopt*** implementing acts ***specifying*** the rules for annulling favourable decisions. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).

Amendment 88

Proposal for a regulation

Article 10 – paragraph 6

Text proposed by the Commission

Amendment

6. The Commission shall ***specify, by means of*** implementing acts, the procedural rules for revoking or amending favourable decisions. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).

6. The Commission shall ***adopt*** implementing acts ***specifying*** the procedural rules for revoking or amending favourable decisions. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).

Amendment 89

Proposal for a regulation

Article 14 – paragraph 2 – point b

Text proposed by the Commission

(b) where the BOI decision is no longer compatible with the Agreement on Rules of Origin established in the World Trade Organisation (WTO) or with the advisory opinions, information, advice and similar acts, concerning the determination of the origin of goods to secure uniformity in the interpretation and application of that Agreement, with effect from the date of their publication in the Official Journal of the European Union.

Amendment

(b) where the BOI decision is **not or** no longer compatible with the Agreement on Rules of Origin established in the World Trade Organisation (WTO) or with the advisory opinions, information, advice and similar acts, concerning the determination of the origin of goods to secure uniformity in the interpretation and application of that Agreement, with effect from the date of their publication in the Official Journal of the European Union.

Amendment 90

Proposal for a regulation

Article 14 – paragraph 14 – subparagraph 1 – introductory part

Text proposed by the Commission

The Commission shall adopt, **by means of** implementing acts, the procedural rules for:

Amendment

The Commission shall adopt implementing acts **laying down** the procedural rules for:

Amendment 91

Proposal for a regulation

Article 14 – paragraph 15

Text proposed by the Commission

15. The Commission shall adopt, **by means of** implementing acts **the** decisions requesting Member States to revoke the decisions referred to in paragraph 12. Those implementing acts shall be adopted in accordance with the advisory procedure referred to in Article 262(2).

Amendment

15. The Commission shall adopt implementing acts **in the form of** decisions requesting Member States to revoke the decisions referred to in paragraph 12. Those implementing acts shall be adopted in accordance with the advisory procedure referred to in Article 262(2).

Amendment 92

Proposal for a regulation
Article 18 – paragraph 2 – point a

Text proposed by the Commission

Amendment

(a) attendance, where requested, by customs staff outside official office hours or at premises other than customs premises;

deleted

Amendment 93

Proposal for a regulation
Article 18 – paragraph 2 – point d

Text proposed by the Commission

Amendment

(d) exceptional control measures, where these are necessary due to the nature of the goods or to a potential risk.

deleted

Amendment 94

Proposal for a regulation
Article 19 – paragraph 5

Text proposed by the Commission

Amendment

5. In specific cases, the customs authorities shall invalidate the registration.

5. In specific ***and duly justified*** cases, the customs authorities shall invalidate the registration.

Amendment 95

Proposal for a regulation
Article 20 – paragraph 1 – point c

Text proposed by the Commission

Amendment

(c) ensuring that the goods entering or exiting the customs territory of the Union comply with the relevant other legislation applied by the customs authorities and

(c) ensuring that the goods entering or exiting the customs territory of the Union comply with the relevant other legislation ***including Regulation 2023/988*** applied by

providing, keeping and making available appropriate records of such compliance;

the customs authorities and providing, keeping and making available appropriate records of such compliance;

Amendment 96

Proposal for a regulation

Article 23 – paragraph 1 – subparagraph 2 – introductory part

Text proposed by the Commission

The customs **authorities** shall, following consultation with other authorities, if necessary, grant one or both of the following types of authorisations:

Amendment

The **EU Customs Authority** shall, **after assessing the audit of the competent national authority**, following consultation with other authorities, if necessary, grant one or both of the following types of authorisations:

Amendment 97

Proposal for a regulation

Article 23 – paragraph 5

Text proposed by the Commission

5. Customs authorities shall, on the basis of the recognition of the status and provided that the requirements related to a specific type of simplification provided for in the customs legislation are fulfilled, authorise the operator to benefit from that simplification. Customs authorities shall not re-examine those criteria which have already been examined when granting the status.

Amendment

5. Customs authorities shall, on the basis of the recognition of the status **of authorised economic operator for customs simplifications** and provided that the requirements related to a specific type of simplification provided for in the customs legislation are fulfilled, authorise the operator to benefit from that simplification. Customs authorities shall not re-examine those criteria which have already been examined when granting the status **of authorised economic operator for customs simplifications**.

Amendment 98

Proposal for a regulation

Article 23 – paragraph 7

Text proposed by the Commission

7. The customs authorities shall grant benefits resulting from the status of authorised economic operator to persons established in third countries, who fulfil conditions and comply with obligations defined by the relevant legislation of those countries or territories, insofar as those conditions and obligations are recognised by the Union as equivalent to those imposed on authorised economic operators established in the customs territory of the Union. Such a granting of benefits shall be based on the principle of reciprocity unless otherwise decided by the Union, and shall be supported by an international agreement of the Union, or Union legislation in the area of the common commercial policy.

Amendment

7. The customs authorities shall grant benefits resulting from the status of authorised economic operator to persons established in third countries, who fulfil conditions and comply with obligations defined by the relevant legislation of those countries or territories, insofar as those conditions and obligations are recognised by the Union as equivalent to those imposed on authorised economic operators established in the customs territory of the Union. Such a granting of benefits shall be based on the principle of reciprocity unless otherwise decided by the Union, and shall be supported by an international agreement of the Union, ***relevant and binding partnerships or*** Union legislation in the area of the common commercial policy.

Amendment 99

**Proposal for a regulation
Article 23 – paragraph 8 a (new)**

Text proposed by the Commission

Amendment

8 a. Whenever necessary, the Commission may adopt guidelines with a view to supporting SMEs, recognizing the unique challenges faced by SMEs while maintaining the integrity and security of external trade processes when applying the status of Authorised Economic Operators and Trust and Check traders. Continuous efforts shall be made to simplify and make the procedures more accessible for SMEs, ensuring their vital role in the EU's external trade is facilitated and promoted.

Amendment 100

Proposal for a regulation

Article 24 – paragraph 1 – point a

Text proposed by the Commission

(a) the absence of any serious infringement or repeated infringements of customs legislation and taxation rules and no record of serious criminal offences; the infringements and offences to be considered are those relating to economic or business activities;

Amendment

(a) the absence of any serious infringement or repeated infringements of customs legislation, ***the relevant other legislation referred to in Article 20(1) point (c) of this Regulation***, and taxation rules, and no record of serious criminal offences; the infringements and offences to be considered are those relating to economic or business activities;

Amendment 101

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.

Amendment 102

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

Amendment

1. ***A person***, 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

the Member State where that person is established.

Member State where that person is established.

Amendment 103

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 **EU Customs Authority** shall grant the status following consultation with other authorities, if necessary, and after having had **received and assessed** the relevant data of the applicant for the last **2** years in order to assess compliance with the criteria in paragraph 3.

Amendment 104

Proposal for a regulation Article 25 – paragraph 3 – introductory part

Text proposed by the Commission

3. The customs **authorities** shall grant the status of Trust and Check trader to a person who meets all the following criteria:

Amendment

3. The **EU Customs Authority** shall grant, **after assessing the audit of the competent national authority**, the status of Trust and Check trader to a person who meets all the following criteria:

Amendment 105

Proposal for a regulation Article 25 – paragraph 3 – point a

Text proposed by the Commission

(a) the absence of any serious infringement or repeated infringements of customs legislation and taxation rules and no record of serious criminal offences; the infringements and offences to be considered are those relating to economic

Amendment

(a) the absence of any serious infringement or repeated infringements of customs legislation, **relevant other legislation applied by customs authorities pursuant to Article 20(1) point (c) of this Regulation**, and taxation rules and no

or business activities;

record of serious criminal offences; the infringements and offences to be considered are those relating to economic or business activities;

Amendment 106

Proposal for a regulation

Article 25 – paragraph 3 – point c

Text proposed by the Commission

(c) financial solvency, which shall be deemed to be proven where the applicant has **good** financial standing, which enables him or her to fulfil his or her commitments, with due regard to the characteristics of the type of business activity concerned. In particular, during the last 3 years preceding the submission of the application, the applicant shall have fulfilled his financial obligations regarding payments of customs duties and all other duties, taxes or charges which are collected on or in connection with the import or export of goods, including on VAT and excise duties due in relation to intra-Union operations;

Amendment

(c) financial solvency, which shall be deemed to be proven where the applicant has financial standing, which enables him or her to fulfil his or her commitments, with due regard to the characteristics of the type of business activity concerned. In particular, during the last 3 years preceding the submission of the application, the applicant shall have fulfilled his financial obligations regarding payments of customs duties and all other duties, taxes or charges which are collected on or in connection with the import or export of goods, including on VAT and excise duties due in relation to intra-Union operations;

Amendment 107

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

Amendment

(e) appropriate security, safety and compliance **standards, including product safety** standards, adapted to the type and size of the activity carried out, **including requiring the applicant to participate in mandatory training provided by the competent authorities related to the type of activity; those security, safety and compliance** standards shall be considered **to be** fulfilled where the applicant

of specific types of goods, personnel and identification of his or her business partners;

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 108

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 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:

Amendment

(f) having an electronic system, ***including systems managed by a third-party provider, that exceptionally makes*** available to the customs authorities real-time ***access to appropriate and relevant*** 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):***

Amendment 109

Proposal for a regulation

Article 25 – paragraph 3 – point f a (new)

Text proposed by the Commission

Amendment

(f a) by way of exception to point (f) and notwithstanding obligations linked to the importer status or deemed importer status, small and medium-sized enterprises may make compliance data

available to customs authorities via a Digital Product Passport.

Amendment 110

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.

Amendment 111

Proposal for a regulation

Article 25 – paragraph 5 – subparagraph 1

Text proposed by the Commission

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

Amendment

deleted

authorisation may suspend it.

Amendment 112

Proposal for a regulation

Article 25 – paragraph 5 – subparagraph 2

Text proposed by the Commission

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.***

Amendment

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.

Amendment 113

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, in consultation with the Member State that initially granted the trader its Trust and Check status, re-assess whether any of these changes have an impact on that trader's 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 within 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 trader's Trust and Check status and every 3 years thereafter, the customs authorities of the receiving Member State shall perform in-depth monitoring of the trader's Trust and

Check activities and its internal records referred to in paragraph 4.

Amendment 114

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 ***involved*** in fraudulent activity in relation to its economic or business activity ***or serious infringement of relevant other legislation applied by customs authorities pursuant to Article 20(1) point (c) of this Regulation,*** its status shall be suspended ***by the customs authorities. That suspension shall be recorded on the Customs Data Hub.***

Amendment 115

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:

Amendment 116

Proposal for a regulation

Article 25 – paragraph 7 – point e a (new)

Text proposed by the Commission

Amendment

(e a) to perform centralised clearance in accordance with Article 72;

Amendment 117

Proposal for a regulation

Article 25 – paragraph 7 – point e b (new)

Text proposed by the Commission

Amendment

(e b) to make an entry in the declarant's records in accordance with Article 73.

Amendment 118

Proposal for a regulation

Article 25 – paragraph 7 a (new)

Text proposed by the Commission

Amendment

7 a. Customs authorities shall make best efforts to align their practice of granting authorisations referred to in paragraph 7 with those of other customs authorities in order to ensure a uniform approach across the Union. The EU Customs Authority shall coordinate the work of the customs authorities and monitor such uniform approach so that the authorisations can be granted automatically upon designation as a Trust and Check trader.

Amendment 119

Proposal for a regulation

Article 25 – paragraph 8

Text proposed by the Commission

Amendment

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

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

management purposes.

Amendment 120

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:

Amendment 121

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

Text proposed by the Commission

Amendment

(a) by laying down the rules to consult the other authorities referred to in paragraph 2 for the determination of the status of Trust and Check trader;

Amendment 122

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

Text proposed by the Commission

Amendment

(b) by laying down the detailed arrangements for the application of the criteria referred to in paragraph 3;

Amendment 123

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

Text proposed by the Commission

Amendment

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

Amendment 124

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

Text proposed by the Commission

Amendment

(d) by laying down the rules about reassessment of the Trust and Check status as referred to in paragraph 5.

Amendment 125

Proposal for a regulation
Article 25 – paragraph 11 – subparagraph 1

Text proposed by the Commission

Amendment

The Commission shall adopt, by means of implementing acts:

deleted

(a) the rules to consult other authorities for the determination of the status of Trust and Check trader referred to in paragraph 2;

(b) the modalities for the application of the criteria referred to in paragraph 3;

(c) the rules to consult the customs authorities as referred to in paragraph 5.

Amendment 126

Proposal for a regulation
Article 25 – paragraph 11 – subparagraph 2

Text proposed by the Commission

Amendment

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

deleted

Amendment 127

Proposal for a regulation

Article 25 – paragraph 11 a (new)

Text proposed by the Commission

Amendment

11 a. The Commission and Member States shall set up a capacity building and best practice sharing support system for use by traders who are micro, small and medium-sized enterprises and who have obtained or applied for the Trust and Check status.

Amendment 128

Proposal for a regulation

Article 26 – paragraph 1

Text proposed by the Commission

Amendment

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.

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.

Amendment 129

Proposal for a regulation

Article 26 – paragraph 2

Text proposed by the Commission

2. By the date established in Article 265(3), the customs authorities shall assess the valid authorised economic operators' authorisations for customs simplifications to check whether their holders may be granted the status of Trust and Check traders. ***If they may not, the status of authorised economic operators for customs simplifications and the simplifications referred to in Article 23(5) shall be revoked.***

Amendment

2. By the date established in Article 265(3), the customs authorities shall assess the valid authorised economic operators' authorisations for customs simplifications to check whether their holders may be granted the status of Trust and Check traders.

Amendment 130

**Proposal for a regulation
Article 26 – paragraph 3**

Text proposed by the Commission

3. ***Until the authorisation is reassessed or until the date established in Article 265(3), whichever is the earlier, the recognition of status of authorized economic operator for customs simplifications shall remain valid, unless Articles 9 and 10 on annulment, revocation or amendment of decisions apply.***

Amendment

deleted

Amendment 131

**Proposal for a regulation
Title II – Chapter 5 – title**

Text proposed by the Commission

Custom representation

Amendment

Customs representation

Amendment 132

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

Text proposed by the Commission

Amendment

3 a. For a period of 5 years starting on 1 January 2029, 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 micro or small enterprise.

Amendment 133

Proposal for a regulation
Article 27 – paragraph 6 – point b

Text proposed by the Commission

Amendment

(b) the conditions under which a customs representative **may** provide services in the customs territory of the Union referred to in paragraph 4.

(b) the conditions under which a customs representative **is allowed to** provide services in the customs territory of the Union referred to in paragraph 4.

Amendment 134

Proposal for a regulation
Article 29 – paragraph 1 – introductory part

Text proposed by the Commission

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 for customs purposes. It shall provide the following functionalities:

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:

Amendment 135

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;

Amendment 136

Proposal for a regulation

Article 29 – paragraph 1 – point c a (new)

Text proposed by the Commission

Amendment

(c a) ensure compliance with the provisions of Regulation (EU) .../... of the European Parliament and of the Council laying down measures for a high common level of cybersecurity at the institutions, bodies, offices and agencies of the Union^{*,+}

**** Regulation (EU) ... /... of the European Parliament and of the Council of ... on ... (OJ L ..., ..., ELI: ...).***

+ OJ: Please insert in the text the number of the Regulation contained in document PE-CONS .../... (2022/0085(COD)) and insert the number, date, title and OJ reference of that Regulation in the footnote.

Amendment 137

Proposal for a regulation

Article 29 – paragraph 1 – point d

Text proposed by the Commission

(d) enable risk analysis, economic analysis and data analysis, including through the use of artificial intelligence systems in accordance with [the Artificial

Amendment

(d) enable **and ensure** risk analysis, economic analysis and data analysis, **customs simplification and trade facilitation** including through the use of

Intelligence Act 2021/0106 (COD)]⁶⁵ ;

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.]

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.]

Amendment 138

Proposal for a regulation

Article 29 – paragraph 1 – point e a (new)

Text proposed by the Commission

Amendment

(e a) perform the business and technical transformation of data to enable the exchange of data with the Union non-customs systems listed in Annex Ia through an EU Customs Single Window Certificate Exchange System ('EU CSW-CERTEX');

Amendment 139

Proposal for a regulation

Article 29 – paragraph 1 – point e b (new)

Text proposed by the Commission

Amendment

(e b) enable interoperability with the European Maritime Single Window Environment for the provision and fulfilment of the customs formalities indicated in the Annex of Regulation 2019/1239;

Amendment 140

Proposal for a regulation
Article 29 – paragraph 1 – point f

Text proposed by the Commission

Amendment

(f) integrate the European Union Single Window Certificates Exchange System established by Article 4 of Regulation (EU) 2022/2399;

deleted

Amendment 141

Proposal for a regulation
Article 29 – paragraph 1 – point h

Text proposed by the Commission

Amendment

(h) enable the customs surveillance of goods.

(h) enable the customs surveillance of goods *and contribute to the enforcement of other legislation applied by the customs authorities.*

Amendment 142

Proposal for a regulation
Article 29 – paragraph 3

Text proposed by the Commission

Amendment

3. The Commission shall develop, *implement and maintain* the EU Customs Data Hub, including making publicly available the technical specifications to process data within it, and shall establish a data quality framework.

3. The Commission shall develop the EU Customs Data Hub, including making publicly available the technical specifications to process data within it, and shall establish a data quality framework *and shall establish a public contact point for urgent requests or security threats concerning the EU Customs Data Hub. The EU Customs Authority shall operate and maintain it.*

Amendment 143

Proposal for a regulation

Article 29 – paragraph 5 – subparagraph 1 – point a

Text proposed by the Commission

(a) the technical arrangements for maintaining and employing the electronic systems that the Member States and the Commission have developed pursuant to Article 16(1) of Regulation (EU) No 952/2013;

Amendment

(a) the technical arrangements for maintaining and employing the electronic systems that the Member States and the Commission have developed pursuant to Article 16(1) of Regulation (EU) No 952/2013 **and pursuant to Regulation (EU) No 2022/2399 in relation with Regulation (EU) .../... laying down measures for a high common level of cybersecurity at the institutions, bodies, offices and agencies of the Union⁺ and with Directive (EU) 2022/2555, including guidelines issued by the European Union Agency for Cybersecurity (ENISA);**

* **Regulation (EU) ... /... of the European Parliament and of the Council of ... on ... (OJ L ..., ..., ELI: ...).**

+ **OJ: Please insert in the text the number of the Regulation contained in document PE-CONS .../... (2022/0085(COD)) and insert the number, date, title and OJ reference of that Regulation in the footnote.**

Amendment 144

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).

Amendment 145

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.***

Amendment 146

Proposal for a regulation Article 30 – paragraph 1 a (new)

Text proposed by the Commission

Amendment

1 a. Member States shall ensure that the applications referred to in paragraph

I comply with the provisions of Directive (EU) 2022/2555 of the European Parliament and of the Council ^{1a} in particular in regard to cybersecurity risk-management measures. Member States shall cover the customs infrastructure in their national cybersecurity strategy.

^{1a} Directive (EU) 2022/2555 of the European Parliament and of the Council of 14 December 2022 on measures for a high common level of cybersecurity across the Union, amending Regulation (EU) No 910/2014 and Directive (EU) 2018/1972, and repealing Directive (EU) 2016/1148 (NIS 2 Directive) (OJ L 333, 27.12.2022, p. 80)

Amendment 147

Proposal for a regulation Article 31 – title

Text proposed by the Commission

Purposes of the processing of personal data and other data in the EU Customs Data Hub

Amendment

Purposes of the processing of personal data and other data in the EU Customs Data Hub **and EU CSW-CERTEX**

Amendment 148

Proposal for a regulation Article 31 – paragraph 2 – subparagraph 2

Text proposed by the Commission

To ensure the effectiveness of customs controls, all customs authorities may receive and process the data resulting from a customs control where non-compliant goods have been detected.

Amendment

To ensure the effectiveness of customs controls, all **national** customs authorities may receive and process the data resulting from a customs control where non-compliant goods have been detected.

Amendment 149

Proposal for a regulation

Article 31 – paragraph 3 – subparagraph 1 a (new)

Text proposed by the Commission

Amendment

Without prejudice to Directive (EU) 2016/943, and after the date specified in Article 265(4), customs authorities of the Member States or the EU Customs Authority, shall make available, upon request, non-personal, non-commercially sensitive customs data. Economic operators shall have the option to request in declarations that data elements such as, but not limited to, company names, addresses, the value of goods, the material number and the description of the goods are considered commercially sensitive. If such a request is made, the customs authorities of the Member States or the EU Customs Authority shall not follow the request for release of customs data and shall not make this data available.

Amendment 150

Proposal for a regulation

Article 31 – paragraph 4 – point h a (new)

Text proposed by the Commission

Amendment

(h a) to contribute to the enforcement of other relevant Union legislation.

Amendment 151

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.

Amendment 152

Proposal for a regulation Article 31 – paragraph 6

Text proposed by the Commission

6. The European Public Prosecutor's Office ('EPPO') may, ***upon request***, access data, including personal and commercially sensitive data, stored or otherwise available in the EU Customs Data Hub, exclusively and to the extent necessary for carrying out its tasks pursuant to Article 4 of ***Council Regulation (EU) 2017/1939⁶⁶***, ***insofar as the conduct investigated by EPPO concerns customs and under the conditions determined in an implementing act adopted pursuant to paragraph 14 of this Article.***

⁶⁶ ***Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO') (OJ L 283, 31.10.2017, p. 1).***

Amendment 153

Proposal for a regulation Article 31 – paragraph 7

Text proposed by the Commission

7. The tax authorities of the Member States may process data, including personal and commercially sensitive data, stored or otherwise available in the EU Customs Data Hub, exclusively and to the extent necessary to determine the liability of any person for duty, fees and taxes that may be due in the Union in connection with the

Amendment

6. The European Public Prosecutor's Office ('EPPO') may access ***and process*** data, including personal and commercially sensitive data, stored or otherwise available in the EU Customs Data Hub, exclusively and to the extent necessary for carrying out its tasks pursuant to Article 4 of Regulation (EU) 2017/1939.

Amendment

7. The tax authorities of the Member States may process data, including personal and commercially sensitive data, stored or otherwise available in the EU Customs Data Hub, exclusively and to the extent necessary to determine the liability of any person for duty, fees and taxes that may be due in the Union in connection with the

relevant goods *and under the conditions determined in an implementing act adopted pursuant to paragraph 14 of this Article.*

relevant goods.

Amendment 154

Proposal for a regulation Article 31 – paragraph 8

Text proposed by the Commission

8. The competent authorities as defined in Article 3, point (3), of Regulation (EU) 2017/625 *of the European Parliament and of the Council*⁶⁷ may access data, including personal and commercially sensitive data, store or otherwise available in the EU Customs Data Hub exclusively and to the extent necessary for enforcing Union legislation governing the placing on the market or the safety of food, feed and plants and for cooperating with customs authorities to minimise the risks that non-compliant products enter the Union *and under the conditions determined in an implementing act adopted pursuant to paragraph 14 of this Article.*

Amendment

8. The competent authorities as defined in Article 3, point (3), of Regulation (EU) 2017/625 may access data, including personal and commercially sensitive data, store or otherwise available in the EU Customs Data Hub exclusively and to the extent necessary for enforcing Union legislation governing the placing on the market or the safety of food, feed and plants and for cooperating with customs authorities to minimise the risks that non-compliant products enter the Union.

⁶⁷ *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).

Amendment 155

Proposal for a regulation Article 31 – paragraph 9

Text proposed by the Commission

9. The market surveillance authorities designated by Member States in accordance with Article 10 of Regulation (EU) 2019/1020 may process data, including personal and commercially sensitive data, stored or otherwise available in the EU Customs Data Hub, exclusively and to the extent necessary for enforcing Union legislation governing the placing on the market or the safety of products and for cooperating with customs authorities to minimise the risks that non-compliant goods enter the Union, ***and under the conditions determined in an implementing act adopted pursuant to paragraph 14 of this Article.***

Amendment 156

Proposal for a regulation Article 31 – paragraph 10

Text proposed by the Commission

10. The European Union Agency for Law Enforcement Cooperation (Europol)

Amendment

9. The market surveillance authorities designated by Member States in accordance with Article 10 of Regulation (EU) 2019/1020 may process data, including personal and commercially sensitive data, stored or otherwise available in the EU Customs Data Hub, exclusively and to the extent necessary for enforcing Union legislation governing the placing on the market or the safety of products and for cooperating with customs authorities to minimise the risks that non-compliant goods enter the Union.

Amendment

10. The European Union Agency for Law Enforcement Cooperation (Europol)

may, ***upon request***, access data, including personal and commercially sensitive data, stored or otherwise available in the EU Customs Data Hub, exclusively and to the extent necessary to perform its tasks in accordance with Article 4 of Regulation (EU) 2016/794 of the European Parliament and of the Council as long as those tasks concern customs-related matters ***and under the conditions determined in an implementing act adopted pursuant to paragraph 14 of this Article.***

may access data, including personal and commercially sensitive data, stored or otherwise available in the EU Customs Data Hub, exclusively and to the extent necessary to perform its tasks in accordance with Article 4 of Regulation (EU) 2016/794 of the European Parliament and of the Council as long as those tasks concern customs-related matters.

Amendment 157

Proposal for a regulation

Article 31 – paragraph 11 – introductory part

Text proposed by the Commission

11. Other national authorities and Union bodies, including the European Border and Coast Guard Agency (Frontex), may process non-personal data stored or otherwise available in the EU Customs Data Hub ***under the conditions determined in an implementing act adopted pursuant to paragraph 14 of this Article:***

Amendment

11. Other national authorities and Union bodies, including the European Border and Coast Guard Agency (Frontex), may process non-personal data stored or otherwise available in the EU Customs Data Hub:

Amendment 158

Proposal for a regulation

Article 31 – paragraph 12

Text proposed by the Commission

12. Until the date set out in Article 265(3), the Commission, OLAF and the EU Customs Authority once it is established shall, exclusively for the purposes stated in paragraphs 4, 5 and 6, be able to process data, including personal data, from the existing electronic systems for the exchange of information developed by the Commission pursuant to Regulation

Amendment

12. Until the date set out in Article 265(3), the Commission, OLAF, ***EPPO*** and the EU Customs Authority once it is established shall, exclusively for the purposes stated in paragraphs 4, 5 and 6, be able to process data, including personal data, from the existing electronic systems for the exchange of information developed by the Commission pursuant to Regulation

(EU) No 952/2013.

(EU) No 952/2013.

Amendment 159

Proposal for a regulation

Article 31 – paragraph 13 a (new)

Text proposed by the Commission

Amendment

13 a. As regards the processing of personal data by 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 the Annex Ia shall be joint controllers within the meaning of Article 26(1) of Regulation (EU) 2016/679.

Amendment 160

Proposal for a regulation

Article 31 – paragraph 14 – subparagraph 1

Text proposed by the Commission

Amendment

The Commission shall lay down, by means of implementing acts, rules and modalities for accessing or processing data, including personal and commercially sensitive data, stored or otherwise available in the EU Customs Data Hub by the authorities referred to in paragraphs 6 to 11. In determining those rules and modalities, the Commission shall, for each authority or category of authorities:

deleted

(a) assess the existing safeguards applied by the authority concerned to ensure that the data is processed in accordance to the purpose;

- (b) ensure the proportionality and the necessity of the processing in relation to the purpose;*
- (c) determine the specific categories of data, which the authority may have access to or process;*
- (d) consider the need for the authority concerned to designate a specific contact point, person or persons or to provide additional safeguards;*
- (e) assess the need to restrict the subsequent sharing of the data;*
- (f) determine the conditions and modalities for requests for access to data, including personal or commercially sensitive data and which of the joint controllers will grant the access to the EU Customs Data Hub.*

Amendment 161

Proposal for a regulation

Article 31 – paragraph 14 – subparagraph 2

Text proposed by the Commission

Amendment

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

deleted

Amendment 162

Proposal for a regulation

Article 32 – paragraph 1 – point b

Text proposed by the Commission

Amendment

(b) data subjects who are occasionally involved in activities covered by the customs legislation or by other legislation applied by the customs authorities;

(b) data subjects who ***are economic operators which*** are occasionally involved in activities covered by the customs legislation or by other legislation applied by the customs authorities;

Amendment 163

Proposal for a regulation

Article 32 – paragraph 1 – point c

Text proposed by the Commission

(c) data subjects whose personal information is contained in the supporting documents referred to in Article 40, or in any additional evidence required for the fulfilment of the obligations imposed by customs legislation and other legislation applied by the customs authorities;

Amendment

(c) data subjects ***who are economic operators and*** whose personal information is contained in the supporting documents referred to in Article 40, or in any additional evidence required for the fulfilment of the obligations imposed by customs legislation and other legislation applied by the customs authorities;

Amendment 164

Proposal for a regulation

Article 32 – paragraph 1 – point d

Text proposed by the Commission

(d) data subjects whose personal data is contained in the data collected for risk management purposes pursuant to Article 50(3), point (a);

Amendment

(d) data subjects ***who are economic operators and*** whose personal data is contained in the data collected for risk management purposes pursuant to Article 50(3), point (a);

Amendment 165

Proposal for a regulation

Article 33 – paragraph 3

Text proposed by the Commission

3. The Commission shall lay down, by means of implementing acts, the rules for anonymising the personal data after the expiry of the retention period.

Amendment

deleted

Amendment 166

Proposal for a regulation
Article 37 – paragraph 1

Text proposed by the Commission

1. The Commission, the EU Customs Authority and the customs authorities shall use the EU Customs Data Hub when exchanging with the authorities and Union bodies referred to in Article 31(6) to **(11)** in accordance with this Regulation.

Amendment

1. The Commission, the EU Customs Authority and the customs authorities shall use the EU Customs Data Hub when exchanging with the authorities and Union bodies referred to in Article 31(6) to **(9) and 11** in accordance with this Regulation. ***The Commission, the EU Customs Authority and the customs authorities shall use Europol's Secure Information Exchange Network Application (SIENA) when exchanging information with Europol.***

Amendment 167

Proposal for a regulation
Article 37 – paragraph 3

Text proposed by the Commission

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.

Amendment

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.

Amendment 168

Proposal for a regulation
Article 37 – paragraph 4

Text proposed by the Commission

4. Where authorities other than customs authorities do not make use of electronic means established by, used to

Amendment

4. Where authorities other than customs authorities, ***including authorities from third countries***, do not make use of

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

electronic means established by, used to achieve the objectives of, or referred to in, Union legislation, those authorities may use the specific services and systems of the EU Customs Data Hub in accordance with Article 31.

Amendment 169

Proposal for a regulation Article 39 – paragraph 2 a (new)

Text proposed by the Commission

Amendment

2 a. A comprehensive and user-friendly digital interface shall also provide access to all information related to autonomous measures, including tariffs, quotas, sanctions, and embargoes with the aim of enhancing companies' compliance with these measures. This shall also promote greater coherence among various autonomous measures.

Amendment 170

Proposal for a regulation Title III a (new)

Text proposed by the Commission

Amendment

Title IIIa

EU SINGLE WINDOW ENVIRONMENT FOR CUSTOMS

Article 40a

Establishment of an EU Single Window Environment for Customs

1. An EU Single Window Environment for Customs is established. It shall include the EU Customs Data Hub referred to in Article 29 and the Union non-customs systems referred to in Annex Ia.

2. The Commission shall interconnect the EU Customs Data Hub with the Union non-customs systems by the dates set out in Annex Ia and enable information about the Union non-customs formalities listed therein to be exchanged.

3. The Commission is empowered to adopt delegated acts in accordance with Article 261 to amend Annex Ia, as regards the Union non-customs formalities, their respective Union non-customs systems as laid down in Union legislation other than customs legislation, and the date for the establishment of the interconnections referred to in paragraph 2 of this Article.

Article 40b

Government to Government digital cooperation for Union non-customs formalities

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 EU Customs Data Hub 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) of this Regulation;

(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 supplementing this Regulation by specifying the data elements to be exchanged through EU CSW-CERTEX in accordance with paragraph 1 of this Article.

Article 40c

Business to Government digital cooperation for Union non-customs formalities

1. 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 provided to customs and data to be included in the non-customs supporting documents required for the Union non-customs formalities listed in Annex Ia;

(b) the number of non-customs 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 EU Customs Data Hub in accordance with Article 11.

2. Where a Union non-customs formality has been identified as fulfilling the criteria of paragraph 1, economic operators may provide an integrated data set containing all the relevant information required for the fulfilment of the applicable customs formalities and Union non-customs formalities jointly, in the EU Customs Data Hub.

3. The integrated data set referred to in paragraph 2 shall be deemed to constitute the submission of data required by partner competent authorities for the Union non-customs formalities listed in Annex Ia.

Article 40d

Use of the EORI by partner competent authorities

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

Article 40e

National coordinators for the EU Single Window Environment for Customs

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 the EU Single Window Environment for Customs; and***
- (b) promote and support, on a national level, the cooperation between customs authorities and national partner competent authorities.***

Article 40f

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.***
- 2. 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 an overview of Union non-customs formalities included in Union legislation and the Commission's legislative proposals.***
- 3. 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.***

Amendment 171

Proposal for a regulation Article 41 – paragraph 2

Text proposed by the Commission

2. Goods brought into the customs territory of the Union shall remain under such supervision ***for as long as is necessary*** to determine their customs status.

Amendment

2. Goods brought into the customs territory of the Union shall remain under such supervision to determine their customs status.

Amendment 172

Proposal for a regulation Article 50 – paragraph 3 – point a

Text proposed by the Commission

(a) collecting, processing, exchanging and analysing relevant data available in the EU Customs Data Hub and from other sources, including relevant data from authorities other than customs authorities;

Amendment

(a) collecting, processing, exchanging and analysing relevant data available in the EU Customs Data Hub and from other sources, including relevant data from ***competent*** authorities other than customs authorities;

Amendment 173

Proposal for a regulation Article 50 – paragraph 4 a (new)

Text proposed by the Commission

Amendment

4 a. When taking decisions related to the customs risk management referred to in paragraph 2, the customs authorities shall take into account any non-compliance by an importer, an exporter or a deemed importer with other legislation applied by the customs authorities that is part of national law, which has been notified by the competent authorities to

the customs authorities. That non-compliance shall be taken into account for the purpose of the risk profile of the relevant importer, exporter or deemed importer.

Amendment 174

Proposal for a regulation Article 51 – paragraph 1

Text proposed by the Commission

1. The Commission **may** establish common priority control areas and common risk criteria and standards for any type of risk, including but not limited to risks relating to financial interests.

Amendment

1. The Commission **shall** establish common priority control areas and common risk criteria and, **where necessary**, standards for any type of risk, including but not limited to risks relating to financial interests.

Amendment 175

Proposal for a regulation Article 51 – paragraph 5 – point f

Text proposed by the Commission

(f) inform OLAF where it identifies or suspects cases of fraud and provide it with all the necessary information related to these cases.

Amendment

(f) inform OLAF where it identifies or suspects cases of fraud and provide it with all the necessary information related to these cases. ***Europol shall also be informed within the limits of Europol's mandate.***

Amendment 176

Proposal for a regulation Article 51 – paragraph 5 a (new)

Text proposed by the Commission

Amendment

5 a. The EU Customs Authority may invite Europol to contribute to the risks analysis referred to in point (e) of

paragraph 5 to establish common priority control areas and common risk criteria and standards, within the limits of Europol's mandate.

Amendment 177

Proposal for a regulation Article 51 – paragraph 8 a (new)

Text proposed by the Commission

Amendment

8 a. *The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining which information must include the justification for not executing a control referred to in point (h) of paragraph 6.*

Amendment 178

Proposal for a regulation Article 53 – paragraph 1

Text proposed by the Commission

Amendment

1. All risk information, signals, risk analysis results, control recommendations, control decisions and control results, shall be recorded in the operational process to which they relate and in the EU Customs Data Hub, irrespective of whether they were based on national or common risk analysis, or whether they were based on random selection. Customs authorities shall share risk information with each other, with the EU Customs Authority **and** with the Commission.

1. All risk information, signals, risk analysis results, control recommendations, control decisions and control results, shall be recorded in the operational process to which they relate and in the EU Customs Data Hub, irrespective of whether they were based on national or common risk analysis, or whether they were based on random selection. Customs authorities shall share risk information with each other, with the EU Customs Authority, with the Commission **and with Europol, within the limits of Europol's mandate.**

Amendment 179

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 **year and publish every evaluation**. The Commission may in addition arrange evaluation activities to be carried out where it considers necessary, and on an ongoing basis.

Amendment 180

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;

Amendment 181

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;

Amendment 182

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 other authorities;

Amendment 183

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

Amendment 184

Proposal for a regulation

Article 60 – paragraph 5 – point b – point iii

Text proposed by the Commission

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 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.

(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.

Amendment 185

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 ***as soon as possible and at the latest*** within ***30 calendar days*** after:

Amendment 186

Proposal for a regulation

Article 60 – paragraph 9

Text proposed by the Commission

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.***

Amendment

deleted

Amendment 187

Proposal for a regulation

Article 80 – paragraph 2

Text proposed by the Commission

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

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 final destination of the goods,***

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.

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 information may be requested for entry purposes by the customs authorities or the EU Customs Authority.***

Amendment 188

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 referred to in point (b) of*** Article 29(5), ***an*** entry summary declaration ***submitted in accordance with the rules and data requirements provided for in Regulation (EU) No 952/2013 which apply 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 ***as*** the advance cargo information.

Amendment 189

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

Amendment

4. The carrier shall ***only*** notify the arrival of 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, in the customs territory*** at the port or airport where they are unloaded or transhipped.

unloaded or transhipped.

Amendment 190

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 referred to in point (b) of Article 29(5), a notification for arrival submitted and a presentation to customs referred to in Article 85(1) in accordance with the rules and data requirements provided for in Regulation (EU) No 952/2013 apply to the electronic systems that the Member States in cooperation with the Commission have developed pursuant to Article 16(1) of Regulation (EU) No 952/2013 shall be considered to be, respectively, the notification of arrival of the means of transport and of the consignments therein.

Amendment 191

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.

Amendment 192

Proposal for a regulation

Article 86 – paragraph 5

Text proposed by the Commission

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

Amendment

5. Non-Union goods in temporary storage shall be placed under a customs procedure no later than **90** 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.

Amendment 193

Proposal for a regulation

Article 86 – paragraph 7 a (new)

Text proposed by the Commission

Amendment

7 a. Until the date set out in Article 265(3), a temporary storage declaration shall be submitted in accordance with the rules and data requirements pursuant to Regulation (EU) No 952/2013, and the implementing and delegated acts provided therein.

Amendment 194

Proposal for a regulation

Article 118 – paragraph 2 – point b

Text proposed by the Commission

Amendment

(b) the goods comply with the other legislation applied by the customs authorities.

(b) **it has been ascertained that** the goods comply with the other legislation applied by the customs authorities.

Amendment 195

Proposal for a regulation

Article 119 – paragraph 1

Text proposed by the Commission

1. The operator of a customs warehouse or a free zone shall provide or make available to the customs authorities the minimum data necessary for the application of the provisions governing the storage of the goods located therein, in particular the data referred to in Article 118(2), point (a), the customs status of the goods placed under the storage procedure and the subsequent movements of those goods.

Amendment

1. The operator of a customs warehouse or a free zone shall ***be required to*** provide or make available to the customs authorities the minimum data necessary for the application of the provisions governing the storage of the goods located therein, in particular the data referred to in Article 118(2), point (a), the customs status of the goods placed under the storage procedure and the subsequent movements of those goods. ***Once the functionalities of the EU Customs Data Hub laid down in Article 29 are fully operational, the operator shall be required to make this data available via the EU Customs Data Hub.***

Amendment 196

**Proposal for a regulation
Article 132 – paragraph 2 – point f**

Text proposed by the Commission

(f) the goods comply with the relevant other legislation applied by the customs authorities.

Amendment

(f) ***it has been ascertained that*** the goods comply with the relevant other legislation applied by the customs authorities.

Amendment 197

**Proposal for a regulation
Article 159 – paragraph 2 – subparagraph 1**

Text proposed by the Commission

The importer shall be the debtor. In the event of indirect representation, the importer and the person on whose behalf the importer is acting shall both be the debtors and be jointly and severally liable for the customs debt.

Amendment

The importer shall be the debtor. In the event of indirect representation, the importer and the person on whose behalf the importer is acting shall both be the debtors and be jointly and severally liable for the customs debt. ***That person shall be responsible for the payment of any other***

applicable charges.

Amendment 198

Proposal for a regulation Article 159 – paragraph 3

Text proposed by the Commission

3. Where Title XII, Chapter 6, Section 4 of Directive 2006/112/EC applies to the distance sales of goods to be imported from third countries or territories to **a** customer in the customs territory of the Union, the deemed importer shall incur a customs debt when the payment for the distance sale is accepted and shall be the debtor.

Amendment

3. Where Title XII, Chapter 6, Section 4 of Directive 2006/112/EC applies to the distance sales of goods to be imported from third countries or territories to **an end** customer in the customs territory of the Union, the deemed importer shall incur a customs debt when the payment for the distance sale is accepted and shall be the debtor. ***The deemed importer shall also be responsible for the payment of any other applicable charges.***

Amendment 199

Proposal for a regulation Article 176 – paragraph 2

Text proposed by the Commission

2. The customs authorities may authorise an economic operator fulfilling the criteria laid down in Article 24(1), points (b) and (c) and Trust and Check traders to provide a comprehensive guarantee for potential customs debts and other charges with a reduced amount or to have a guarantee waiver.

Amendment

2. The customs authorities may authorise an economic operator fulfilling the criteria laid down in Article 24(1), points (b) and (c), ***an economic operator fulfilling the criteria laid down in points (b) and (c) of Article 25(3),*** and Trust and Check traders to provide a comprehensive guarantee for potential customs debts and other charges with a reduced amount or to have a guarantee waiver.

Amendment 200

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, ***an economic operator fulfilling the criteria laid down in points (b) and (c) of Article 25(3)***, 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, to have a guarantee waiver.***

Amendment 201

**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 paragraphs 2 ***and 3.***

Amendment 202

**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

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 paragraphs 2 ***and 3.*** Those implementing acts shall be adopted in accordance with the

procedure referred to in Article 262(4).

examination procedure referred to in Article 262(4).

Amendment 203

Proposal for a regulation

Article 181 – paragraph 3 – subparagraph 2

Text proposed by the Commission

However, where the notification of the customs debt would prejudice a criminal investigation, the customs authorities may defer that notification until such time as it no longer prejudices the criminal investigation.

Amendment

However, where the notification of the customs debt would prejudice a criminal investigation, the customs authorities may defer that notification until such time as it no longer prejudices the criminal investigation ***even if that investigation takes place in a different Member State. If requested to do so by a public authority competent for the prevention, investigation, detection or prosecution of criminal offences, including the EPPO, the requested customs authorities shall defer the notification.***

Amendment 204

Proposal for a regulation

Article 184 – paragraph 9

Text proposed by the Commission

9. The entry in the accounts may be deferred in the case referred to in Article 181(3), second subparagraph, until such time as the notification of the customs debt no longer prejudices a criminal investigation.

Amendment

9. The entry in the accounts may be deferred in the case referred to in Article 181(3), second subparagraph, until such time as the notification of the customs debt no longer prejudices a criminal investigation, ***even if that investigation takes place in a different Member State.***

Amendment 205

Proposal for a regulation

Article 188 – paragraph 1 a (new)

Text proposed by the Commission

Amendment

The customs authorities, when authorising to defer the payment of the duty payable as referred to in paragraph 1, shall not require the provision of a guarantee where the applicant is a Trust and Check trader authorised to have a guarantee waiver in accordance with Article 176(3).

Amendment 206

Proposal for a regulation Article 201 – paragraph 1

Text proposed by the Commission

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 ***are*** falling under its competence and, subject to review and authorisation by the Commission, by providing appropriate guidance to the customs authorities.

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.

Amendment 207

Proposal for a regulation Article 203 – paragraph 2 – point b a (new)

Text proposed by the Commission

Amendment

(b a) fast lanes at borders to minimize delays and backups in freight flows;

Amendment 208

Proposal for a regulation Article 203 – paragraph 2 – point b b (new)

Text proposed by the Commission

Amendment

(b b) the avoidance of trade restrictions concerning crisis-relevant goods as defined in point (6) of Article 3 of Regulation (EU) .../... establishing a Single Market emergency instrument and repealing Council Regulation No (EC) 2679/98^{*+}.

*** Regulation (EU) ... /... of the European Parliament and of the Council of ... on ... (OJ L ..., ..., ELI: ...).**

+ OJ: Please insert in the text the number of the Regulation contained in document PE-CONS .../... (2022/0278(COD)) and insert the number, date, title and OJ reference of that Regulation in the footnote.

Amendment 209

Proposal for a regulation Article 204 – paragraph 1

Text proposed by the Commission

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, the appropriate and necessary measures and arrangements **that should apply** to address a crisis situation or to mitigate its negative effects.

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** the appropriate and necessary measures and arrangements to address a crisis situation or to mitigate its negative effects.

Amendment 210

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

Amendment 211

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 during the planning stage and in the setting up of such a crisis response cell. The crisis response cell shall be financed by the budget that is granted to the EU Customs Authority.*

Amendment 212

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

Amendment 213

Proposal for a regulation

Article 206 – paragraph 1 – subparagraph 1 a (new)

Text proposed by the Commission

Amendment

The choice of the location of the seat of the EU Customs Authority shall be made in accordance with the ordinary legislative procedure, on the basis of the following criteria:

(a) it shall not affect the EU Customs Authority's execution of its tasks and powers, the organisation of its governance structure, the operation of its main organisation, or the main financing of its activities;

(b) it shall ensure that the EU Customs Authority is able to recruit the high-qualified and specialised staff it requires to perform the tasks and exercise the powers provided by this Regulation;

(c) it shall ensure that the EU Customs Authority can be set up on site upon the entry into force of this Regulation;

(d) it shall ensure appropriate accessibility of the location, the existence of adequate education facilities for the children of staff members, appropriate access to the labour market, social security and medical care for both children and spouses;

(e) it shall ensure a balanced geographical distribution of Union institutions, bodies and agencies across the Union;

(f) it shall enable adequate training opportunities;

(g) it shall enable close cooperation with

*Union institutions, bodies and agencies;
(h) it shall ensure sustainability and digital security and connectivity with regard to physical and IT infrastructure and working conditions.*

Amendment 214

Proposal for a regulation

Article 207 – paragraph 1 – subparagraph 1 a (new)

Text proposed by the Commission

Amendment

The EU Customs Authority shall operate and maintain the information technology systems used for the implementation of the customs union, such as the EU Customs Data Hub, as laid down in Title III.

Amendment 215

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;

Amendment 216

Proposal for a regulation

Article 207 – paragraph 2 – point d a (new)

Text proposed by the Commission

Amendment

(d a) The EU Customs Authority shall cooperate with other Union institutions, bodies, offices and agencies in areas where their activities relate to the

management of goods crossing the external border;

Amendment 217

Proposal for a regulation

Article 207 – paragraph 2 – point d b (new)

Text proposed by the Commission

Amendment

(d b) The EU Customs Authority shall introduce a mandatory special scheme for the collection of customs duty on distance sales of goods imported from third territories or third countries. That mandatory special scheme shall be aligned with the special scheme laid down in Articles 369l-369x of Directive 2006/112/EC.

Amendment 218

Proposal for a regulation

Article 208 – paragraph 2 a (new)

Text proposed by the Commission

Amendment

2 a. The EU Customs Authority shall support the Commission and the Member States to enable them to supervise more efficiently the implementation of the restrictive measures that the Council may adopt in accordance with Article 215(2) TFEU on the flow of goods, to ensure that those measures are not circumvented.

Amendment 219

Proposal for a regulation

Article 208 – paragraph 3 – introductory part

Text proposed by the Commission

Amendment

3. The EU Customs Authority shall

3. The EU Customs Authority shall

perform capacity building activities and provide operational support and coordination to customs authorities. In particular, it shall:

perform capacity building activities and provide operational support and coordination to customs authorities **and the Commission**. In particular, it shall:

Amendment 220

Proposal for a regulation

Article 208 – paragraph 3 – point a

Text proposed by the Commission

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

Amendment

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

Amendment 221

Proposal for a regulation

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

Text proposed by the Commission

Amendment

(a a) develop common standards and issue recommendations for best practices and monitor their implementation, in particular in relation to the implementation of the Union Customs Code;

Amendment 222

Proposal for a regulation

Article 208 – paragraph 3 – point b

Text proposed by the Commission

(b) carry out performance measurement for the customs union, and support the Commission in its evaluation of the performance of the customs union, in

Amendment

(b) carry out performance measurement for the customs union, and support the Commission in its evaluation of the performance of the customs union, ***including the measurement of operating***

accordance with Title XV, Chapter 1;

costs incurred by customs authorities to carry out their activity, in accordance with Title XV, Chapter 1;

Amendment 223

Proposal for a regulation

Article 208 – paragraph 3 – point c

Text proposed by the Commission

(c) prepare the minimum common training content for customs officers in the Union and monitor its use by customs authorities;

Amendment

(c) prepare the minimum common training content for customs officers in the Union and monitor its use by customs authorities, ***including the content for the training referred to point (e) of Article 25(3) which shall be harmonised and on technology for big data analytics and detection and controls***;

Amendment 224

Proposal for a regulation

Article 208 – paragraph 3 – point f

Text proposed by the Commission

(f) facilitate and coordinate research and innovation activities in the customs field;

Amendment

(f) facilitate and coordinate research and innovation activities in the customs field, ***and regularly inform the EU Innovation Hub for Internal Security about its activities***;

Amendment 225

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

Amendment

(g) elaborate and disseminate operational manuals for the practical application of customs processes and working methods and develop common

standards in this regard;

standards in this regard, ***including common guidelines on enforcement;***

Amendment 226

Proposal for a regulation

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

Text proposed by the Commission

Amendment

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

Amendment 227

Proposal for a regulation

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

Text proposed by the Commission

Amendment

(i a) providing support to the Commission for developing and implementing an operational strategy for activities relating to the allocation, funding and procurement of control equipment, including the assessment of needs, joint procurement and co-sharing of equipment;

Amendment 228

Proposal for a regulation

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

Text proposed by the Commission

Amendment

(l a) prepare simplified guidelines and manuals for small and micro enterprises and support their understanding on Union customs legislation and formalities.

Amendment 229

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 its management of relations with third countries and international organisations, relating to matters covered by this Regulation.

Amendment 230

Proposal for a regulation

Article 209 – title

Text proposed by the Commission

Amendment

Other tasks

deleted

Amendment 231

Proposal for a regulation

Article 209 – paragraph 1 – introductory part

Text proposed by the Commission

Amendment

The Commission may entrust to the EU Customs Authority the following tasks for the implementation of the customs-related funding programmes:

deleted

Amendment 232

Proposal for a regulation

Article 209 – paragraph 1 – point a

Text proposed by the Commission

Amendment

(a) activities related to the development, operation and maintenance

deleted

of the information technology systems used for the implementation of the Customs Union, such as the EU Customs Data Hub, as laid down in Title III;

Amendment 233

Proposal for a regulation Article 209 – paragraph 1 – point b

Text proposed by the Commission

Amendment

(b) providing support to the Commission for developing and implementing an operational strategy for activities relating to the allocation, funding and procurement of control equipment, including the assessment of needs, joint procurement and co-sharing of equipment.

deleted

Amendment 234

Proposal for a regulation Article 211 – paragraph 1 – point d a (new)

Text proposed by the Commission

Amendment

(d a) a Customs Advisory Board that shall exercise the functions set out in Article 221a.

Amendment 235

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 expert designated by the European Parliament**, all with voting

rights.

Amendment 236

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

Amendment 237

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, *and 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 *ensure* to achieve a gender-balanced representation on the Management Board.

Amendment 238

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

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

shall be extendable.

shall be extendable *for the same period*.

Amendment 239

Proposal for a regulation

Article 212 – paragraph 5 a (new)

Text proposed by the Commission

Amendment

5 a. When a member of the Management Board or its alternate intends to end its term of office prematurely, the relevant member or its alternate shall inform the Chairperson and Deputy Chairperson of the Management Board thereof and on its replacement.

Amendment 240

Proposal for a regulation

Article 212 – paragraph 5 b (new)

Text proposed by the Commission

Amendment

5 b. Each member and alternate shall sign a written statement at the time of taking office declaring that he or she is not in the situation of conflict of interests. Each member and alternate shall update his or her statement in the case of a change of circumstances with regard to any conflict of interests, or at least on an annual basis. The Authority shall publish the statements and updates on its website.

Amendment 241

Proposal for a regulation

Article 214 – paragraph 6

Text proposed by the Commission

Amendment

6. When a matter of confidentiality or

6. When a matter of confidentiality or

conflict of interests is on the agenda, the Management Board shall discuss and decide on this matter without the presence of the member concerned. Detailed rules for the application of this provision may be laid down in the rules of procedure.

conflict of interests is on the agenda, the Management Board shall discuss and decide on this matter without the presence of the member concerned. ***This shall not affect the right of the Member States, the European Parliament and of the Commission to be represented by an alternate.*** Detailed rules for the application of this provision may be laid down in the rules of procedure.

Amendment 242

Proposal for a regulation

Article 215 – paragraph 1 – point f

Text proposed by the Commission

(f) adopt rules for the prevention and management of conflicts of interests in respect of its members; and shall publish annually on its website the declaration of interests of the management board members;

Amendment

(f) adopt ***and make publicly available the*** rules for the prevention and management of conflicts of interests in respect of its members; and shall publish annually on its website the declaration of interests of the management board members;

Amendment 243

Proposal for a regulation

Article 215 – paragraph 1 – point h

Text proposed by the Commission

(h) adopt its rules of procedure;

Amendment

(h) adopt ***and make publicly available*** its rules of procedure;

Amendment 244

Proposal for a regulation

Article 215 – paragraph 1 – point p a (new)

Text proposed by the Commission

Amendment

(p a) establish and adopt the rules of procedure of the Customs Advisory Board;

Amendment 245

Proposal for a regulation

Article 215 – paragraph 1 a (new)

Text proposed by the Commission

Amendment

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

Amendment 246

Proposal for a regulation

Article 216 – paragraph 2

Text proposed by the Commission

Amendment

2. The decision referred to in Article 215(1), points (b), (c), (e), (f), (j), (m), (n), (o) and (s) may only be taken if the representatives of the Commission cast a positive vote. For the purposes of taking the decision referred to in Article 215(1), point (s), the consent of the representatives of the Commission shall only be required on the elements of the decision not related to the annual and multi-annual work programme of the EU Customs Authority.

deleted

Amendment 247

Proposal for a regulation

Article 217 – paragraph 2 – point b

Text proposed by the Commission

(b) ensure, together with the Management Board, adequate follow-up to the findings and recommendations stemming from the internal or external audit reports and evaluations, as well as from investigations of OLAF and of EPPO;

Amendment

(b) ensure, together with the Management Board, adequate follow-up to the findings and recommendations stemming from the internal or external audit reports and evaluations, as well as from investigations of OLAF and of EPPO ***as well as implement adequate procedures of reporting suspicions of criminal conduct to the latter;***

Amendment 248

Proposal for a regulation

Article 217 – paragraph 4

Text proposed by the Commission

4. The Executive Board shall be composed of the two representatives of the Commission to the Management Board and three other members appointed by the Management Board from among its members with the right to vote. The Chairperson of the Management Board shall also be the Chairperson of the Executive Board. The Executive Director shall take part in the meetings of the Executive Board, but shall not have the right to vote. The decisions of the Executive Board shall be taken by simple majority. ***Decisions with respect to paragraph (2), point (b) may only be taken if one representative of the Commission casts a positive vote.***

Amendment

4. The Executive Board shall be composed of the two representatives of the Commission to the Management Board and three other members appointed by the Management Board from among its members with the right to vote ***and with the aim to ensure gender balance.*** The Chairperson of the Management Board shall also be the Chairperson of the Executive Board. The Executive Director shall take part in the meetings of the Executive Board, but shall not have the right to vote. The decisions of the Executive Board shall be taken by simple majority.

Amendment 249

Proposal for a regulation

Article 218 – paragraph 1 – subparagraph 2

Text proposed by the Commission

The Executive Director shall be appointed by the Management Board ***on grounds of merit and documented administrative and managerial skills, as well as relevant competence and experience, from a list of at least three candidates proposed by the Commission,*** following ***an open and transparent selection*** procedure.

Amendment

The Executive Director shall be appointed by the Management Board, ***in accordance with the*** following procedure:

Amendment 250

Proposal for a regulation

Article 218 – paragraph 1 – subparagraph 2 – point a (new)

Text proposed by the Commission

Amendment

(a) on the basis of a shortlist drawn up and published by the Commission ensuring gender balance after a call for candidates and a transparent selection procedure, applicants will be asked to address the committee responsible of the European Parliament and the Council and to reply to questions;

Amendment 251

Proposal for a regulation

Article 218 – paragraph 1 – subparagraph 2 – point b (new)

Text proposed by the Commission

Amendment

(b) the European Parliament and the Council will then give their opinions and state their preferences;

Amendment 252

Proposal for a regulation

Article 218 – paragraph 1 – subparagraph 2 – point c (new)

Text proposed by the Commission

Amendment

(c) the Management Board will appoint the Executive Director taking those opinions into account.

Amendment 253

Proposal for a regulation Article 218 – paragraph 3

Text proposed by the Commission

Amendment

3. The Management Board, acting on a proposal from the Commission **which** takes into account the assessment referred to in paragraph 2, may extend the term of office of the Executive Director once for no more than 5 years.

3. The Management Board, acting on a proposal from the Commission **that** takes into account the assessment referred to in paragraph 2, may extend the term of office of the Executive Director once for no more than 5 years. **The Management Board shall inform the European Parliament and the Council about its intention to extend the Executive Director's mandate. Before the Management Board takes its decision to extend the mandate, the Executive Director may be asked to make a declaration before the committee responsible of the European Parliament and answer questions.**

Amendment 254

Proposal for a regulation Article 218 – paragraph 5

Text proposed by the Commission

Amendment

5. The Executive Director may be removed from office only upon a decision of the Management Board acting on a proposal from the Commission.

5. The Executive Director may be removed from office only upon a decision of the Management Board acting on a proposal from the Commission. **The European Parliament and the Council shall be informed of the reasons.**

Amendment 255

Proposal for a regulation Article 219 – paragraph 3

Text proposed by the Commission

3. The Executive Director shall report to the European Parliament and the Council on the performance of his or her duties and the overall performance of the EU Customs Authority when invited to do so.

Amendment

3. The Executive Director shall report to the European Parliament and the Council on the performance of his or her duties and the overall performance of the EU Customs Authority when invited to do so. ***The Executive Director may be called upon at any time by the European Parliament or by the Council to attend a hearing on any matter linked to the Agency's activities.***

Amendment 256

Proposal for a regulation Article 219 – paragraph 5 – point a

Text proposed by the Commission

(a) ensure the day-to-day administration of the EU Customs Authority;

Amendment

(a) ensure the ***sustainable and efficient*** day-to-day administration of the EU Customs Authority;

Amendment 257

Proposal for a regulation Article 219 – paragraph 5 – point f

Text proposed by the Commission

(f) prepare an action plan following up on the conclusions of internal or external audit reports and evaluations, as well as on investigations by OLAF and by the EPPO, and report on progress twice a year to the Commission and regularly to the Executive Board and the Management Board;

Amendment

(f) prepare an action plan following up on the conclusions of internal or external audit reports and evaluations, as well as on investigations by OLAF and by the EPPO, and report on progress twice a year to the Commission and regularly to the Executive Board and the Management Board, ***as well as, where applicable, ensuring reporting of suspicions of criminal conduct to***

EPPO;

Amendment 258

Proposal for a regulation

Article 221 a (new)

Text proposed by the Commission

Amendment

Article 221a

Customs Advisory Board

- 1. The EU Customs Authority shall establish a Customs Advisory Board to assist the Executive Board.***
- 2. The Customs Advisory Board is tasked to provide advice:***
 - a) on the implementation of technical actions and decisions, including risk management and priority areas of control;***
 - b) on implementation and standardisation issues, including harmonisation activities or the need for the adaptation of the rules;***
 - c) provide advice on the customs dimensions of other legislation applied by customs;***
 - d) provide advice as appropriate in the context of any other activities of the Authority upon request.***
- 3. The Customs Advisory Board shall be comprised of representatives and associations for any relevant stakeholders to the work of the EU Customs Authority; its composition shall be determined by the Management Board.***
- 4. The Management Board shall appoint four of the members of the Customs Advisory Board, one of which its chair, to participate with observer status in the Management Board. They shall represent, as broadly as possible, the different views***

represented in the Customs Advisory Board. The initial term of office shall be 48 months and shall be extendable.

5. The Customs Advisory Board shall be consulted regularly prior to decisions of the Management Board. This may take place via the use of ad-hoc expert working groups. The Management Board shall not, in any case, be bound by the opinion of the Customs Advisory Board.

6. The Customs Advisory Board shall hold at least one ordinary meeting every six months. In addition, it may meet at the request of the EU Customs Authority or Executive Board.

Amendment 259

Proposal for a regulation Article 228 – paragraph 6

Text proposed by the Commission

6. In accordance with Regulation (EU) 2017/1939, EPPO ***may investigate and prosecute*** fraud and other illegal activities affecting the financial interests of the Union as provided for in Directive (EU) 2017/1371 of the European Parliament and of the Council⁷⁷.

⁷⁷ Directive (EU) 2017/1371 of the European Parliament and of the Council of 5 July 2017 on the fight against fraud to the Union's financial interests by means of criminal law (OJ L 198, 28.7.2017, p. 29).

Amendment

6. In accordance with Regulation (EU) 2017/1939, EPPO ***is responsible for investigating and prosecuting*** fraud and other illegal activities affecting the financial interests of the Union as provided for in Directive (EU) 2017/1371 of the European Parliament and of the Council⁷⁷. ***The EU Customs Authority or the relevant national competent authorities shall without undue delay report to the EPPO any criminal conduct in respect of which it could exercise its competence in accordance with Article 22 and Article 25(2) and (3) of that Regulation.***

⁷⁷ Directive (EU) 2017/1371 of the European Parliament and of the Council of 5 July 2017 on the fight against fraud to the Union's financial interests by means of criminal law (OJ L 198, 28.7.2017, p. 29).

Amendment 260

Proposal for a regulation Article 235 – paragraph 1

Text proposed by the Commission

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.

Amendment

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.

Amendment 261

Proposal for a regulation Article 235 – paragraph 3

Text proposed by the Commission

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.***

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 to its objectives, mandate, tasks and governance.

Amendment 262

Proposal for a regulation Article 237 – paragraph 3 – subparagraph 1

Text proposed by the Commission

Where exceptional circumstances so require, the Executive Director may decide to establish ***a local office in another***

Amendment

Where exceptional circumstances so require, the Executive Director may decide to establish ***offices in other Member States***

Member **State** for the purposes of carrying out the EU Customs Authority's tasks in a more, efficient, effective and coherent manner.

for the purposes of carrying out the EU Customs Authority's tasks in a more, efficient, effective and coherent manner.

Amendment 263

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.

Amendment 264

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 on the reporting of goods (the “Platform”) to give authorities, businesses, consumers and citizens the opportunity to report goods that enter the internal market and are not in compliance with conformity standards and/or with relevant Union legislation.

2. The platform shall be set as an online platform, be easily accessible, intelligible 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 the customs authority(-ies) of one or more Member States, in which a reported good has been placed. The Customs Authority shall only

assess those reported goods that have been placed on the market in one or more Member States.

4. The notified customs authority referred to paragraph 3 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 when 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 that purpose.

Amendment 265

Proposal for a regulation

Article 240 – paragraph 2 – point d a (new)

Text proposed by the Commission

Amendment

(d a) the exchange of skills and best practices through joint trainings on how to detect non-compliant products, including keeping up to date to any other Union legislation that sets compliance requirements such as those related to product safety and sustainability.

Amendment 266

Proposal for a regulation

Article 240 – paragraph 3 a (new)

Text proposed by the Commission

Amendment

3 a. Customs authorities shall immediately alert competent Union and national authorities of any suspected infringement of Union legislation and send a notification to the EU Customs Data Hub.

Amendment 267

Proposal for a regulation Article 240 – paragraph 8

Text proposed by the Commission

Amendment

8. The EU Customs Authority shall closely cooperate with OLAF where fraud or suspicion of fraud occurs in any of its cooperation activities.

8. The EU Customs Authority shall closely cooperate with OLAF **and EPPO** where fraud or suspicion of fraud occurs in any of its cooperation activities.

Amendment 268

Proposal for a regulation Article 241 – paragraph 1

Text proposed by the Commission

Amendment

1. The EU Customs Authority shall plan, organise and coordinate joint controls that are carried out by customs authorities, where relevant in cooperation with other authorities, bodies and agencies in accordance with Article 240(9).

1. The EU Customs Authority shall plan, organise and coordinate joint controls that are carried out by customs authorities, where relevant in cooperation with other authorities, bodies and agencies, **including Europol** in accordance with Article 240(9).

Amendment 269

Proposal for a regulation Article 241 – paragraph 2

Text proposed by the Commission

Amendment

2. For this purpose, the EU Customs

2. For this purpose, the EU Customs

Authority shall follow the customs policy priorities and ensure the necessary links and coordination with anti-fraud activities **by OLAF and EPPO** and national customs investigations.

Authority shall follow the customs policy priorities and ensure the necessary links and coordination with **the** anti-fraud activities **of OLAF, Europol** and national customs investigations, **as well as the criminal investigations of EPPO or other competent national authorities.**

Amendment 270

Proposal for a regulation

Article 242 – paragraph 1 – point h

Text proposed by the Commission

(h) alerting other authorities about risks relevant for their work;

Amendment

(h) alerting other authorities about risks relevant for their work, **as well as reporting suspicions of fraud and crime;**

Amendment 271

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 **shall**, 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 **empower the EU Customs Authority to exchange information with the authorities of third countries and international organisations, including best practices, and to conduct joint activities. These arrangements shall** not create legal obligations incumbent on the Union.

Amendment 272

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

Implementing powers shall be conferred on the Commission to adopt, within **60** days from receipt of the notification, an implementing act ***to decide*** 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 273

Proposal for a regulation

Article 247 – paragraph 2 – point c a (new)

Text proposed by the Commission

Amendment

(c a) the complexity of the underlying transaction, the number of similar transactions.

Amendment 274

Proposal for a regulation

Article 252 – paragraph 1 – point g a (new)

Text proposed by the Commission

Amendment

(g a) failure to comply with importer and deemed importer obligations under Articles 20 and 21.

Amendment 275

Proposal for a regulation

Article 253 – paragraph 1

Text proposed by the Commission

1. Without prejudice to the sanctions laid down in Article 254, Member States may provide for additional sanctions for customs infringements referred to in Article 252 and for all measures necessary to ensure that such sanctions are implemented. Such sanctions shall be effective, proportionate and dissuasive.

Amendment

1. Without prejudice to the sanctions laid down in Article 254, Member States may provide for additional sanctions for customs infringements referred to in Article 252 and for all measures necessary to ensure that such sanctions are implemented. Such sanctions shall be effective, proportionate and dissuasive.

The Commission, the Member States and the EU Customs Authority shall regularly exchange best practices and applicable methodologies on audit and sanctions calculation, in order to improve the convergence and coherence of sanctions across the Union. The Commission shall regularly assess whether the effectiveness of the sanctions to reach the objectives of customs authorities provided for in Article 2, and whether action is necessary.

Amendment 276

Proposal for a regulation

Article 254 – paragraph 1 – introductory part

Text proposed by the Commission

Where sanctions to customs infringements referred to in Article 252 are applied, ***they shall take at least one or several of the following forms, while ensuring that*** sanctions are effective, proportionate and dissuasive and taking into account extenuating and mitigating circumstances referred to in Article 247 and aggravating circumstances referred to in Article 248:

Amendment

Where sanctions to customs infringements referred to in Article 252 are applied, ***each Member State shall provide for*** sanctions ***that*** are effective, proportionate and dissuasive and taking into account extenuating and mitigating circumstances referred to in Article 247 and aggravating circumstances referred to in Article 248:

Amendment 277

Proposal for a regulation

Article 254 – paragraph 1 – subparagraph 1 (new)

Text proposed by the Commission

Amendment

Member States shall decide on the use of the proceeds resulting from the enforcement of non-criminal sanctions except for when established as an own resource in accordance with the third subparagraph of Article 311 TFEU.

Amendment 278

Proposal for a regulation Article 255 – paragraph 1

Text proposed by the Commission

Amendment

1. The Commission shall assess and evaluate the performance of the customs union at least on an annual basis. This includes the measurement of customs activities performed by the customs authorities of the Member States and where possible candidate countries at national and border crossing points levels. Such measurement may build on existing tools developed by the Commission and Member States for this purpose.

1. The Commission shall assess and evaluate the performance of the customs union at least on an annual basis. This includes the measurement of customs activities performed by the customs authorities of the Member States and where possible candidate countries at national and border crossing points levels, ***as well as a regular monitoring of the level of expenditure incurred by national customs authorities in carrying out their activities.*** Such measurement may build on existing tools developed by the Commission and Member States for this purpose.

Amendment 279

Proposal for a regulation Article 255 – paragraph 2

Text proposed by the Commission

Amendment

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

2. The EU Customs Authority shall assist the Commission in 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

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.

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, potential risks, **support the Commission in gathering relevant data regarding the levels of expenditure incurred by national customs authorities to ensure their functioning** and provide recommendations for improvement to the Commission.

Amendment 280

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.

Amendment 281

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 ... [OP please insert the 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.

Amendment 282

Proposal for a regulation

Article 258 – paragraph 1 – subparagraph 2 – point b a (new)

Text proposed by the Commission

Amendment

(b a) an overview of the disaggregated costs incurred by the Union and by the Member States for the implementation of this Regulation, including in comparison with the costs incurred at the date of entry into force of this Regulation.

Amendment 283

Proposal for a regulation

Article 261 – paragraphs 2 and 3

Text proposed by the Commission

Amendment

2. The power to adopt delegated acts referred to in Articles 4, 6, 7, 10, 14, 19, 23, 25, 27, 28, 29, 31, 32, 56, 58, 59, **60**, 63, 65, 66, 71, 72, 73, 77, 80, 81, 83, 85, 86, 88, 90, 91, 95, 97, 99, 101, 102, 105, 107, 108, 109, 111, 115, 116, 119, 123, 132, 148, 150, 156, 167, 168, 169, 170, 173, 175, 176, 179, 181, 186, 193, 199, 242, 244, 265 shall be conferred on the Commission.

3. The delegation of power referred to in Articles 4, 6, 7, 10, 14, 19, 23, 25, 27, 28, 29, 31, 32, 56, 58, 59, **60**, 63, 65, 66, 71, 72, 73, 77, 80, 81, 83, 85, 86, 88, 90, 91, 95, 97, 99, 101, 102, 105, 107, 108, 109, 111, 115, 116, 119, 123, 132, 148, 150, 156, 167, 168, 169, 170, 173, 175, 176, 179, 181, 186, 193, 199, 242, 244, 265 may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of the decision in the Official Journal of the European Union or at a later date specified therein. It shall

2. The power to adopt delegated acts referred to in Articles 6, 7, 10, 14, 19, 23, **24**, 25, 27, 28, 29, 31, 32, **40a, 40b, 51**, 56, 58, 59, 63, 65, 66, 71, 72, 73, 77, 80, 81, 83, 85, 86, 88, 90, 91, 95, 97, 99, 101, 102, 105, 107, 108, 109, 111, 115, 116, 119, 123, 132, 148, 150, 156, 167, 168, 169, 170, 173, 175, 176, 179, 181, 186, 193, 199, 242, 244, 265 shall be conferred on the Commission.

3. The delegation of power referred to in Articles 6, 7, 10, 14, 19, 23, **24**, 25, 27, 28, 29, 31, 32, **40a, 40b, 51**, 56, 58, 59, 63, 65, 66, 71, 72, 73, 77, 80, 81, 83, 85, 86, 88, 90, 91, 95, 97, 99, 101, 102, 105, 107, 108, 109, 111, 115, 116, 119, 123, 132, 148, 150, 156, 167, 168, 169, 170, 173, 175, 176, 179, 181, 186, 193, 199, 242, 244, 265 may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of the decision in the Official Journal of the European Union or at a later date specified therein. It shall

not affect the validity of any delegated acts already in force.

not affect the validity of any delegated acts already in force.

Amendment 284

Proposal for a regulation Article 261 – paragraph 6

Text proposed by the Commission

6. A delegated act adopted pursuant to Articles 4, 6, 7, 10, 14, 19, 23, 25, 27, 28, 29, 31, 32, 56, 58, 59, **60**, 63, 65, 66, 71, 72, 73, 77, 80, 81, 83, 85, 86, 88, 90, 91, 95, 97, 99, 101, 102, 105, 107, 108, 109, 111, 115, 116, 119, 123, 132, 148, 150, 156, 167, 168, 169, 170, 173, 175, 176, 179, 181, 186, 193, 199, 242, 244, 265 shall enter into force only if no objection has been expressed either by the European Parliament or the Council within a period of two months of notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or of the Council.

Amendment

6. A delegated act adopted pursuant to Articles 6, 7, 10, 14, 19, 23, **24**, 25, 27, 28, 29, 31, 32, **40a**, **40b**, **51**, 56, 58, 59, 63, 65, 66, 71, 72, 73, 77, 80, 81, 83, 85, 86, 88, 90, 91, 95, 97, 99, 101, 102, 105, 107, 108, 109, 111, 115, 116, 119, 123, 132, 148, 150, 156, 167, 168, 169, 170, 173, 175, 176, 179, 181, 186, 193, 199, 242, 244, 265 shall enter into force only if no objection has been expressed either by the European Parliament or the Council within a period of two months of notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or of the Council.

Amendment 285

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.

Amendment 286

Proposal for a regulation
Article 265 – paragraph 1

Text proposed by the Commission

1. Articles 205 to 237 shall apply from 1 January **2028**.

Amendment

1. Articles 205 to 237 shall apply from 1 January **2026**.

Amendment 287

Proposal for a regulation
Article 265 – paragraph 2 – introductory part

Text proposed by the Commission

2. The following provisions shall apply from 1 March **2028**:

Amendment

2. The following provisions shall apply from 1 March **2026**:

Amendment 288

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 **2037**.

Amendment

3. The functionalities of the EU Customs Data Hub laid down in Article 29 shall be fully operational by 31 December **2032**.

Amendment 289

Proposal for a regulation
Article 265 – paragraph 4

Text proposed by the Commission

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

Amendment

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

Amendment 290

Proposal for a regulation Article 265 – paragraph 6

Text proposed by the Commission

6. Before 31 December 2027, the Commission shall present a report to the European Parliament and to the Council providing an assessment of centralised clearance referred to in Article 72. If appropriate, the Commission may present a legislative proposal with a view to ensuring a fair distribution of the rights and obligations of the Member States in connection with the assessment of and liability for the customs debt at import.

Amendment

6. Before 31 December 2027, the Commission shall present a report to the European Parliament and to the Council providing an assessment of centralised clearance referred to in Article 72. If appropriate, the Commission may present a legislative proposal with a view to ensuring a fair distribution of the rights and obligations of the Member States in connection with the assessment of and liability for the customs debt at import.
That report shall be publicly available.

Amendment 291

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

Text proposed by the Commission

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

Amendment

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

Amendment 292

Proposal for a regulation Annex I a - Table (new)

Text proposed by the Commission

Amendment

| <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</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 European Parliament and of the Council^{1a}</i> | <i>3 March 2025</i> |
| <i>Ozone depleting licence</i> | <i>ODS</i> | <i>ODS 2 Licensing System</i> | <i>Regulation (EC) No 1005/2009 of the European Parliament and of the Council^{1b}</i> | <i>3 March 2025</i> |
| <i>Fluorinated</i> | <i>F-GAS</i> | <i>F-GAS</i> | <i>Regulation</i> | <i>3 March</i> |

| | | | | |
|---|----------------|--|--|-----------------------|
| <i>greenhouse gases</i> | | <i>Portal and HFC Licensing System</i> | <i>(EU) No 517/2014 of the European Parliament and of the Council^{1c}</i> | <i>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^{1d}</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>ICG-D</i> | <i>TRACES</i> | <i>Regulation (EU) 2019/880</i> | <i>3 March 2025</i> |
| <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> |
| <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</i> | <i>CITES</i> | <i>TRACES</i> | <i>Council Regulation</i> | <i>1 October 2025</i> |

*International
trade of
endangered
species of wild
fauna and
flora*

*(EC) No
338/97*

*Information
and
Communicati
on System for
Market
Surveillance*

ICSMS

ICSMS

*Regulation
(EU)
2019/1020
of the
European
Parliament
and of the
Council*

*16
December
2025*

^{1a} 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).

^{1b} 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).

^{1c} 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).

^{1d} 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).

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 RAPPORTEUR HAS RECEIVED INPUT

Pursuant to Article 8 of Annex I to the Rules of Procedure, the rapporteur declares that she has received input from the following entities or persons in the preparation of the 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 |
| DHL Group |
| |
| |
| |
| |
| |
| |

The list above is drawn up under the exclusive responsibility of the rapporteur.

OPINION OF THE COMMITTEE ON INTERNATIONAL TRADE

for the Committee on the Internal Market and Consumer Protection

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 – 2023/0156(COD))

Rapporteur for opinion: Saskia Bricmont

EXPLANATORY STATEMENT

The EU's imports and exports combined were worth approximately €4 trillion in 2019 (representing around 25 % of the EU's GDP), about 2/3 of these flows are goods crossing borders.

Each year, close to 700 million items enter the EU, more than 350 million are declared for export to third countries and another 15 million transit via the Customs Union. That means close to 33 items declared every second for a customs value of about EUR 150,000.

This demonstrates the impact of international trade on the EU's economic activity.

It implies that customs play a crucial but relatively unknown role in implementing EU's international trade and economic agreements and EU's international trade policies and rules at the external border of the EU. Customs act as guardians of single market and supply chain security. They are fundamental to ensure competitiveness, sustainability, resilience in a challenging geopolitical context.

Since the last major revision of the customs code in 2013, the world has changed (rise of digital commerce, persistence or appearance of new trade irritants, Brexit, pandemic, unprovoked, undeclared and illegal invasion of Ukraine by Russia and the war that unfolded, increasing attention paid to sustainability - SDGs, Paris and Biodiversity Agreements -, etc.) and the EU has engaged on a path to adapt to the new challenges and to respond to previous challenges in a more efficient way. Concretely, the EU had adopted autonomous measures, product-specific or cross-cutting regulations and when it comes to customs matters, the Financial Risks Criteria and Standards Implementing decision (the "FRC decision") and guidance in order to harmonise Member States' selection of imports for controls. Also, the trade agreements negotiated by the EU also contain provisions related to cooperation in the area of Customs with third countries.

Therefore, a deep revision of the Union Customs Code was needed because "the success of the EU ambitions related to people's welfare, sustainable societies and trade prosperity may be jeopardised if Customs fail to properly protect the EU border at all its entry points. The

Union's border is as strong as its weakest entry point". (Wise Persons Report, 2022) In light of the foregoing, the revision rests on the foresight report on "The Future of Customs in the EU 2040" (2020), and the Commission's Customs Action Plan (2020), various reports of the European Court of Auditors (2018, 2019, 2021) and the Report by the Wise Persons Group on the Reform of the EU Customs Union (2022). It features new provisions and arrangements inter alia:

- the new rules for online sellers and e-commerce platforms;
- the new status of 'Trust and Check' traders;
- the setting up of the EU Customs Data Hub and the establishment of the EU Customs Authority;
- a new cooperation framework for structured collaboration between customs authorities and other authorities such as market surveillance authorities and environmental protection bodies; and
- the introduction of a minimum common core of acts or omissions that constitute customs infringements and a minimum common core of non-criminal sanctions;

While your Rapporteur supports the overall direction taken by the revision, the proposed amendments aim at clarifying or strengthening the UCC.

1. The coherence between the revised Code itself and the other legislations (such as CBAM, Deforestation Regulation, Forced Labour Regulation, Corporate Sustainable Due Diligence Directive (CSDDD), REACH and future initiatives) that all involve customs in a way or another by imposing specific controls and obligations in terms of data sharing and/or reporting. It is also important that considering their growing importance in the shaping of trade rules and in EU legislations, Multilateral Environmental Agreements are better factored in the Code.

2. Customs and their IT systems are a critical infrastructure considering their central role; foreign entities can try to misuse them to collate sensitive economic information that they could use for non-commercial purposes. The Code should be adapted as per the recent strategy on the European economic security and the related legislations on cybersecurity.

3. Civil society organisations should have the possibility to send early warnings to the customs when they have reliable information - thanks to their international network - that goods not complying with an EU legislation would be shipped to the EU. Such an information could be used to enrich the EU Customs Data Hub and to intensify controls where appropriate.

4. One priority of the EU policy-making is to improve the sourcing of raw materials and circular economy. The World Customs Organisation is currently conducting an exploratory study on a slight adjustment of the Harmonized System so that it contributes to scale up circular economy. The EU Customs Authority should be tasked to be proactive by fostering a common EU approach of customs and other relevant authorities so that the EU acts as one in that forum.

5. Customs have a role to play in fighting circumventions and indirect violations of Russian sanctions or whatever sanctions could be decided in the future. The Code already foresees the possibility to adopt restrictive measures or sanctions and this part could be made more explicit.

6. Economic Authorized Operators and Trust and Check traders would account for 80% of trade. Therefore, it is essential to guarantee that the significant benefits granted to the economic operators enjoying this status are matched by controls and that the status is repealed if they are found non complying with fiscal and non-fiscal legislation like CSDDD.

AMENDMENTS

The Committee on International Trade calls on the Committee on the Internal Market and Consumer Protection, as the committee responsible, to take the following into account:

Amendment 1

Proposal for a regulation

Recital 1

Text proposed by the Commission

The Union and the functioning of the internal market are based upon the customs union. In the interests both of economic operators and of the customs authorities in the Union, Regulation (EU) No 952/2013 of the European Parliament and of the Council⁴⁰ laying down the Union Customs Code ('the Code') assembled in a single act customs legislation that was contained in several different pieces of legislation, containing the general rules and procedures, for ensuring the implementation of the tariff and other measures introduced at Union level in connection with trade in goods between the Union and countries or territories outside the customs territory of the Union, and the provisions relating to the collection of import charges. Member States customs authorities are responsible for implementing these rules by way of operational tasks like applying customs procedures, carrying out risk analysis and controls and applying sanctions in the case

Amendment

(1) The Union and the functioning of the internal market are based upon the customs union. ***The EU's imports and exports combined were worth approximately 4 trillion EUR in 2019 (representing around 25 % of the EU's GDP), about two thirds of these flows are goods crossing borders. Each year, close to 700 million items enter the EU, more than 350 million are declared for export to third countries and another 15 million transit via the customs union.*** In the interests both of economic operators and of the customs authorities in the Union, Regulation (EU) No 952/2013 of the European Parliament and of the Council⁴⁰ laying down the Union Customs Code ('the Code') assembled in a single act customs legislation that was contained in several different pieces of legislation, containing the general rules and procedures, for ensuring the implementation of the tariff and other measures introduced at Union level in connection with trade in goods between the Union and countries or

of customs infringements.

territories outside the customs territory of the Union, and the provisions relating to the collection of import charges. Member States customs authorities are responsible for implementing these rules by way of operational tasks like applying customs procedures, carrying out risk analysis and controls and applying sanctions in the case of customs infringements.

⁴⁰ Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (recast) (OJ L 269, 10.10.2013, p. 1).

⁴⁰ Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (recast) (OJ L 269, 10.10.2013, p. 1).

Amendment 2

Proposal for a regulation Recital 3

Text proposed by the Commission

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 citizens, ***consumers and businesses as well as other legislation that is relevant for customs. Nowadays, there are more than 350 pieces of EU legislation regulating placing on the EU market or other restrictive measures and covering a wide range of policy areas. This number has nearly quadrupled over the last 20 years. As the Report by the Wise Persons Group states: “The success of the EU ambitions related to people’s welfare, sustainable societies and trade prosperity may be jeopardised if Customs fail to properly protect the EU border at all its entry points.” Also, it is important that the revision of the Customs Code supports the goals of the World Trade Organization Trade Facilitation Agreement which aims to establish a reliable and user-friendly framework for***

economic operators that will minimize the administrative load on businesses while simultaneously upholding the necessary compliance standards. 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

Proposal for a regulation Recital 4

Text proposed by the Commission

In order to provide for effective means of achieving the objectives of the customs union, a number of rules and procedures regulating how goods are brought into or taken out of the customs territory of the Union should be revised and simplified. A modern, integrated set of interoperable electronic services should be provided for collecting, processing and exchanging information relevant for implementing customs legislation (European Union Customs Data Hub, ‘EU Customs Data Hub’). A European Union Customs Authority (‘EU Customs Authority’) should be established as a central, operational capacity for the coordinated governance of the customs union in specific areas.

Amendment

(4) In order to provide for effective means of achieving the objectives of the customs union, a number of rules and procedures regulating how goods are brought into or taken out of the customs territory of the Union should be revised and simplified. A modern, integrated set of interoperable electronic services should be provided *in line with **GDPR and the Data Protection Regulation (EUDPR)*** for collecting, processing and exchanging information relevant for implementing customs legislation (European Union Customs Data Hub, ‘EU Customs Data Hub’). A European Union Customs Authority (‘EU Customs Authority’) should be established as a central, operational capacity for the coordinated governance of the customs union in specific areas.

Amendment 4

Proposal for a regulation Recital 5

Text proposed by the Commission

Since the adoption of Regulation (EU) No 952/2013, the role of customs authorities

Amendment

(5) Since the adoption of Regulation (EU) No 952/2013, the role of customs

has evolved to increasingly cover the application of Union and national legislation laying down requirements on goods subject to customs supervision, in particular the non-financial requirements on goods that are necessary for these goods to enter and circulate in the internal market. Such non-financial tasks have increased exponentially over the years in line with growing expectations of Union businesses and citizens regarding safety, security, accessibility for persons with disabilities, sustainability, human, animal and plant health and life, the environment, the protection of human rights and Union values. New tools, such as the Digital Product Passport, are to be introduced to ensure that other legislation applied by the customs authorities related to products continues to respond to these expectations. It is therefore necessary to reflect the increasing number and complexity of non-financial risks by including in the mission of customs authorities a specific reference to protecting all these public interests and, where applicable, national legislation, in close cooperation with other authorities.

authorities has evolved to increasingly cover the application of Union and national legislation laying down requirements on goods subject to customs supervision, in particular the non-financial requirements on goods that are necessary for these goods to enter and circulate in the internal market. Such non-financial tasks have increased exponentially over the years in line with growing expectations of Union businesses and citizens, **and the autonomous measures introduced as a result, such as** regarding safety, security, accessibility for persons with disabilities, sustainability, human, animal and plant health and life, the environment, the protection of human rights and Union values. New tools, such as the Digital Product Passport, are to be introduced to ensure that other legislation applied by the customs authorities related to products continues to respond to these expectations. It is therefore necessary to reflect the increasing number and complexity of non-financial risks by including in the mission of customs authorities a specific reference to protecting all these public interests and, where applicable, national legislation, in close cooperation with other authorities.

Amendment 5

Proposal for a regulation

Recital 6

Text proposed by the Commission

In light of the evolution of their role and of the business models in which they operate and in order for customs authorities to ‘act as one’ and to contribute to the smooth functioning of the internal market, it is necessary to describe more precisely the mission customs authorities have to perform by indicating more accurately their objectives and tasks.

Amendment

(6) In light of the evolution of their role and of the business models in which they operate and in order for customs authorities to ‘act as one’ and to contribute to the smooth functioning of the internal market, it is necessary to describe more precisely **on the one hand**, the mission customs authorities have to perform by indicating more accurately their objectives and tasks **and on the other hand, the web of operational relationships among customs**

authorities and between themselves and other relevant national authorities and international authorities.

Amendment 6

Proposal for a regulation

Recital 8

Text proposed by the Commission

Beyond their traditional role of collecting customs duties, VAT and excise and applying customs legislation, customs authorities also play a critical role in enforcing other Union and, where applicable, other national legislation on customs matters. A definition of this ‘other legislation applied by the customs authorities’ should be introduced in order to build an effective framework for regulating the application and supervision of these particular requirements on goods. Such prohibitions and restrictions can be justified on grounds of, inter alia, public morality, public policy or public security, the protection of the health and life of humans, animals or plants, the protection of the environment, the protection of national treasures possessing artistic, historic or archaeological value and the protection of industrial or commercial property and other public interests, including controls on drug precursors, goods infringing certain intellectual property rights and cash. The notion of other legislation applied by the customs authorities should also include commercial policy measures and fishery conservation and management measures, as well as restrictive measures adopted on the basis of Article 215 TFEU.

Amendment

(8) Beyond their traditional role of collecting customs duties, VAT and excise and applying customs legislation, customs authorities also play a critical role in enforcing other Union and, where applicable, other national legislation on customs matters. A definition of this ‘other legislation applied by the customs authorities’ should be introduced in order to build an effective framework for regulating the application and supervision of these particular requirements on goods ***and should be regularly updated to include the most recent pieces of legislation impacting EU customs.*** Such prohibitions and restrictions can be justified on grounds of, inter alia, public morality, public policy or public security, the protection of the health and life of humans, animals or plants, the protection of the environment, the protection of national treasures possessing artistic, historic or archaeological value and the protection of industrial or commercial property and other public interests, including controls on drug precursors, goods infringing certain intellectual property rights and cash. The notion of other legislation applied by the customs authorities should also include ***inter alia*** commercial policy measures and fishery conservation and management measures, as well as restrictive measures adopted on the basis of Article 215 TFEU.

Amendment 7

Proposal for a regulation Recital 8 a (new)

Text proposed by the Commission

Amendment

(8 a) Most illicit activities affecting the environment take place beyond national borders. They endanger the habitability of the planet Earth and risk undermining the European Green Deal and impairing a level playing field between economic operators. By ensuring that the relevant laws are enforced at the borders, customs and border control officers play a pivotal role in the enforcement chain, helping to protect citizens and the environment from the increasingly devastating effects of these activities (Green Customs Guide to Multilateral Environmental Agreements, UNEP, 2022). They are involved in several practicalities of implementing Multilateral Environmental Agreements ('MEAs') and related national legislation, e.g., the identification and checking of suspicious items; the seizure and disposal; health and safety matters; legal issues; the cooperation with other authorities; the reporting of cases of illegal traffic in environmentally sensitive commodities. Hence, the importance of improving the awareness of MEAs and related national laws, of a better coordination with relevant regulatory authorities, of upgrading the technical know-how and of collecting and analyzing sufficient data. The concerned MEAs are inter alia:

- a) the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal;***
- b) the Cartagena Protocol on Biosafety to the Convention on Biological Diversity;***
- c) the Convention on International Trade in Endangered Species of Wild Fauna and Flora;***

- d) *the Convention on the Prohibition of the Development, Production, Stockpiling and Use of Chemical Weapons and on their Destruction;*
- e) *the Minamata Convention on Mercury;*
- f) *the Montreal Protocol on Substances that Deplete the Ozone Layer;*
- g) *the Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade;*
- h) *the Stockholm Convention on Persistent Organic Pollutants;*

Amendment 8

Proposal for a regulation Recital 9 a (new)

Text proposed by the Commission

Amendment

(9 a) *The Customs Code of the European Union should establish a robust framework for the functioning of economic operators. Any modifications or precisions to customs procedures and formalities following for instance the adoption of delegated or implementing acts should require the fulfilment of specified communication modalities, whenever this is deemed relevant, and should allow, when appropriate, for a sufficient adaptation period for the economic operators. In order to ensure uniformity and reduce complexity, any modifications to customs procedures and formalities should be consolidated and implemented collectively.*

Amendment 9

Proposal for a regulation Recital 13

Text proposed by the Commission

The rights and obligation of the persons having responsibility over the goods entering into and exiting from the customs territory of the Union should be more clearly defined. The first obligation for persons having regular customs operations should continue to be registered with the customs authorities responsible for the place where they are established. A single registration should be valid for the whole customs union but should be up to date. Economic operators should therefore have the obligation to inform the customs authorities about any change in their registration data. The persons having responsibility over the goods entering and exiting from the customs territory of the Union are liable for any risks presented by the goods for the safety and security of citizens, as well as any risks to human, animal or plant health and life, the environment or consumers. The obligations of the importer should also be defined, in particular the obligation to be established in the customs territory of the Union and the exceptions to that obligation. These should follow the existing rules for the declarant to be established in the Union. Similarly, the obligations of the exporter should be defined.

Amendment 10

Proposal for a regulation
Recital 15

Text proposed by the Commission

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

Amendment

(13) The rights and obligation of the persons having responsibility over the goods entering into and exiting from the customs territory of the Union should be more clearly defined, ***including for transparency on prices vis-à-vis consumers***. The first obligation for persons having regular customs operations should continue to be registered with the customs authorities responsible for the place where they are established. A single registration should be valid for the whole customs union but should be up to date. Economic operators should therefore have the obligation to inform the customs authorities about any change in their registration data. The persons having responsibility over the goods entering and exiting from the customs territory of the Union are liable for any risks presented by the goods for the safety and security of citizens, as well as any risks to human, animal or plant health and life, the environment or consumers. The obligations of the importer should also be defined, in particular the obligation to be established in the customs territory of the Union and the exceptions to that obligation. These should follow the existing rules for the declarant to be established in the Union. Similarly, the obligations of the exporter should be defined.

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.

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 **2** years ***taking into account the risk and the number of customs procedures.***

Amendment 11

Proposal for a regulation Recital 16

Text proposed by the Commission

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 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

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 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

establish the customs authorities' obligation to *reassess the existing authorisations* for AEO *for customs simplifications* until the end of the transition period.

should progressively replace the one based on customs declarations, it is appropriate to establish the customs authorities' obligation to *ease the process* for AEO *to become Trust and Check traders* until the end of the transition period *and to introduce dedicated guidelines for SMEs. In case such an operator would infringe a non-fiscal obligations such as those foreseen in the Corporate Sustainable Due Diligence Directive, the Forced Labour Regulation, the Deforestation Regulation, the General Safety Product Regulation, the Conflict Minerals Regulation, the preferential status could be removed. It is estimated that Trust and Check traders would ultimately account for 80% of trade.*

Amendment 12

Proposal for a regulation Recital 18

Text proposed by the Commission

In order to ensure a uniform level of digitalisation and to create a level playing field for economic operators in all Member States, an EU Customs Data Hub should be established as a set of centralised, secure and cyber-resilient electronic services and systems for customs purposes. The EU Customs Data Hub should ensure the quality, integrity, traceability and non-repudiation of data processed therein, so neither sender nor recipient can later dispute the existence of the exchange of data. The EU Customs Data Hub and should comply with the relevant regulations for the processing of personal data and cybersecurity. The Commission and the Member States should jointly design the EU Customs Data Hub. The Commission should also be tasked with governing, implementing and maintaining the EU Customs Data Hub, which may

Amendment

(18) In order to ensure a uniform level of digitalisation and to create a level playing field for economic operators in all Member States, an EU Customs Data Hub should be established as a set of centralised, secure and cyber-resilient electronic services and systems for customs purposes. The EU Customs Data Hub should ensure the quality, integrity, traceability and non-repudiation of data processed therein, so neither sender nor recipient can later dispute the existence of the exchange of data. The EU Customs Data Hub and should comply with the relevant regulations for the processing of personal data and cybersecurity *including GDPR and the Data Protection Regulation (EUDPR)*. The Commission and the Member States should jointly design the EU Customs Data Hub. The Commission should also be tasked with governing, implementing and maintaining

delegate to another Union body.

the EU Customs Data Hub, which may delegate to another Union body. *To safeguard against potential trade interruptions during extensive failures of centralized electronic systems or against potential interference activities whereby an economic operator would collate sensitive economic information ultimately intended for non-commercial purposes, it is imperative for the Commission and the EU Customs Authority to engage in cooperative efforts with Member States so that the EU Customs Data Hub integrates solutions ensuring a high level of cybersecurity. The EU Customs Authority should help raising awareness among customs authorities and make sure the EU Customs Data Hub is appropriately protected. In designing their National Cybersecurity Strategy, Member States should pay attention to potential attacks against their customs and prepare adequate response. This aims to protect the security of trade and avoid any damage to the Union economy. Cybersecurity standards should be designed to evolve in parallel with regulatory requirements for network and information systems security. In the development, operation and maintenance of the EU Single Window for Customs, the Commission and Member States should comply with the appropriate guidelines published by the European Union Agency for Cybersecurity (ENISA).*

Amendment 13

Proposal for a regulation Recital 20

Text proposed by the Commission

The EU Customs Data Hub should enable the exchange of data with other systems, platforms, or environments for the purpose of increasing the quality of data used by customs in fulfilling their tasks, as well as

Amendment

(20) The EU Customs Data Hub should enable the exchange of data with other systems, platforms, or environments for the purpose of increasing the quality of data used by customs in fulfilling their tasks, as

for sharing relevant customs data with other authorities, for the purpose of increasing the effectiveness of controls in the internal market. In line with the approach set out in Regulation (EU) .../... of the European Parliament and of the Council⁴⁵ and the European Interoperability Framework⁴⁶, the EU Customs Data Hub should foster cross-border and cross-sector interoperability in Europe. It should exploit the potential of existing sources of risk information available at Union level, such as the rapid alert systems for food and feed (RASFF) and for non-food products (Safety Gate), the Information and Communication System for Market Surveillance (ICSMS), the IP Enforcement Portal. It should underpin the development of strategic and operational cooperation, including information exchange and interoperability, between customs and other authorities, bodies and services, within their respective competences. Moreover, the EU Customs Data Hub should provide a wide range of advanced data analytics, also including through the use of artificial intelligence. That data analysis should be an enabler for risk analysis, economic analysis, and predictive analysis to anticipate possible risks with consignments coming to or moving from, the Union. To ensure better supervision of trade flows and a streamlined way of collaboration with authorities other than customs, the EU Customs Data Hub should be capable of making use of the framework of collaboration of the EU Single Window Environment for Customs and, where that framework cannot be used, offer those authorities a specific service through they can obtain the relevant data, provide and share information to the customs authorities and make sure that the sectorial requirements are complied with. This would be necessary in case the other authorities would not have an electronic system that could be federated with the EU

well as for sharing relevant customs data with other authorities *such as market surveillance authorities and Member States' authorities responsible for the enforcement of other relevant legislation and including from third countries to the extent necessary*, for the purpose of increasing the effectiveness of controls in the internal market. In line with the approach set out in Regulation (EU) .../... of the European Parliament and of the Council⁴⁵ and the European Interoperability Framework⁴⁶, the EU Customs Data Hub should foster cross-border and cross-sector interoperability in Europe. It should exploit the potential of existing sources of risk information available at Union level, such as the rapid alert systems for food and feed (RASFF) and for non-food products (Safety Gate), the Information and Communication System for Market Surveillance (ICSMS), the IP Enforcement Portal. It should underpin the development of strategic and operational cooperation, including information exchange and interoperability, between customs and other authorities, bodies and services, within their respective competences. Moreover, the EU Customs Data Hub should provide a wide range of advanced data analytics, also including through the use of artificial intelligence. That data analysis should be an enabler for risk analysis, economic analysis, and predictive analysis to anticipate possible risks with consignments coming to or moving from, the Union. To ensure better supervision of trade flows and a streamlined way of collaboration with authorities other than customs, the EU Customs Data Hub should be capable of making use of the framework of collaboration of the EU Single Window Environment for Customs and, where that framework cannot be used, offer those authorities a specific service through they can obtain the relevant data, provide and share information to the customs authorities and make sure that the sectorial

Customs Data Hub.

requirements are complied with. This would be necessary in case the other authorities would not have an electronic system that could be federated with the EU Customs Data Hub.

⁴⁵ [OJ: Please insert in the text the number of the Regulation contained in document COM/2022/720 final – 2022/0379 (COD) and insert the number, date, title and OJ reference in this footnote.] Regulation (EU) ... of the European Parliament and of the Council laying down measures for a high level of public sector interoperability across the Union (Interoperable Europe Act) [COM/2022/720 final – 2022/0379 (COD)] (OJ L ..., 2023, p.).

⁴⁶ Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the committee of the regions European Interoperability Framework – Implementation Strategy (COM/2017/0134 final).

⁴⁵ [OJ: Please insert in the text the number of the Regulation contained in document COM/2022/720 final – 2022/0379 (COD) and insert the number, date, title and OJ reference in this footnote.] Regulation (EU) ... of the European Parliament and of the Council laying down measures for a high level of public sector interoperability across the Union (Interoperable Europe Act) [COM/2022/720 final – 2022/0379 (COD)] (OJ L ..., 2023, p.).

⁴⁶ Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the committee of the regions European Interoperability Framework – Implementation Strategy (COM/2017/0134 final).

Amendment 14

Proposal for a regulation

Recital 23

Text proposed by the Commission

The data submitted to the EU Custom Data Hub is to a large extent non-personal data submitted by economic operators of the goods they are trading with. Nevertheless, the data will also include personal data, in particular names of individuals acting for an economic operator or an authority. To ensure that personal data and commercial information are equally protected, it is appropriate that specific access rules, rules for confidentiality and conditions for the use of the EU Customs Data Hub are established by this Regulation. In particular, it should be established which

Amendment

(23) The data submitted to the EU Custom Data Hub is to a large extent non-personal data submitted by economic operators of the goods they are trading with. Nevertheless, the data will also include personal data, in particular names of individuals acting for an economic operator or an authority. To ensure that personal data and **confidential** commercial information are equally protected, it is appropriate that specific access rules, rules for confidentiality and conditions for the use of the EU Customs Data Hub are established by this Regulation. In

entities may access or process data stored or otherwise available in the EU Customs Data Hub, in addition to the persons, the Commission, the customs authorities and the EU Customs Authority, balancing the needs of these entities with the need ensure that the personal and confidential data collected for customs purposes are used *for additional purposes only to the minimum extent necessary*.

Amendment 15

Proposal for a regulation Recital 24

Text proposed by the Commission

To ensure that the European Anti-Fraud Office ('OLAF') can exercise its investigations powers in relation to fraudulent activities that are affecting the interests of the Union, it is appropriate that it has access to data from the EU Customs Data Hub that is very similar to the access by the Commission. OLAF should therefore be entitled to process the data in accordance with the conditions relating to data protection in the relevant Union legislation, including Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council⁴⁷ and Council Regulation (EC) No 515/97⁴⁸. To ensure that EPPO can conduct its investigations on customs-related matters, it should be entitled to *request* access to the data in the EU Customs Data Hub. To preserve the functions that are performed in Member States' national IT systems, the tax authorities of the Member States should either obtain the possibility to process data directly within the EU Customs Data Hub or to extract data from the EU Customs Data Hub and process it through different means. As such, authorities responsible for food safety in accordance with Regulation Regulation (EU) 2017/625 of the European Parliament and of the Council⁴⁹ and the

particular, it should be established which entities may access or process data stored or otherwise available in the EU Customs Data Hub, in addition to the persons, the Commission, the customs authorities and the EU Customs Authority, balancing the needs of these entities with the need *to* ensure that the personal and confidential data collected for customs purposes are used *proportionally*.

Amendment

(24) To ensure that the European Anti-Fraud Office ('OLAF') can exercise its investigations powers in relation to fraudulent activities that are affecting the interests of the Union, it is appropriate that it has access to data from the EU Customs Data Hub that is very similar to the access by the Commission. OLAF should therefore be entitled to process the data in accordance with the conditions relating to data protection in the relevant Union legislation, including Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council⁴⁷ and Council Regulation (EC) No 515/97⁴⁸. To ensure that EPPO can conduct its investigations on customs-related matters, it should be entitled to *receive* access to the data in the EU Customs Data Hub. To preserve the functions that are performed in Member States' national IT systems, the tax authorities of the Member States should either obtain the possibility to process data directly within the EU Customs Data Hub or to extract data from the EU Customs Data Hub and process it through different means. As such, authorities responsible for food safety in accordance with Regulation Regulation (EU) 2017/625 of the European Parliament and of the Council⁴⁹ and the

authorities responsible for market surveillance in accordance with Regulation (EU) 2019/1020 should be provided with the right services and tools in the EU Customs Data Hub so that they can use the relevant customs data to contribute to enforcing the relevant Union legislation and for cooperating with customs authorities to minimise the risks that non-compliant products enter the Union. It is appropriate that Europol has access upon request to data in the EU Customs Data Hub to be able to perform its tasks as specified in Regulation (EU) 2016/794 of the European Parliament and of the Council⁵⁰. All other Union and national bodies and authorities, including the European Border and Coast Guard Agency (Frontex), should have access to non-personal data contained in the EU Customs Data Hub.

⁴⁷ Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council of 11 September 2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF) and repealing Regulation (EC) No 1073/1999 of the European Parliament and of the Council and Council Regulation (Euratom) No 1074/1999 (OJ L 248, 18.9.2013, p. 1).

⁴⁸ Council Regulation (EC) No 515/97 of 13 March 1997 on mutual assistance between the administrative authorities of the Member States and cooperation between the latter and the Commission to ensure the correct application of the law on customs and agricultural matters (OJ L 82, 22.3.1997, p. 1).

⁴⁹ 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

authorities responsible for market surveillance in accordance with Regulation (EU) 2019/1020 should be provided with the right services and tools in the EU Customs Data Hub so that they can use the relevant customs data to contribute to enforcing the relevant Union legislation and for cooperating with customs authorities to minimise the risks that non-compliant products enter the Union. It is appropriate that Europol has access upon request to data in the EU Customs Data Hub to be able to perform its tasks as specified in Regulation (EU) 2016/794 of the European Parliament and of the Council⁵⁰. All other Union and national bodies and authorities, including the European Border and Coast Guard Agency (Frontex), should have access to non-personal data contained in the EU Customs Data Hub.

⁴⁷ Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council of 11 September 2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF) and repealing Regulation (EC) No 1073/1999 of the European Parliament and of the Council and Council Regulation (Euratom) No 1074/1999 (OJ L 248, 18.9.2013, p. 1).

⁴⁸ Council Regulation (EC) No 515/97 of 13 March 1997 on mutual assistance between the administrative authorities of the Member States and cooperation between the latter and the Commission to ensure the correct application of the law on customs and agricultural matters (OJ L 82, 22.3.1997, p. 1).

⁴⁹ 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).

⁵⁰ Regulation (EU) 2016/794 of the European Parliament and of the Council of 11 May 2016 on the European Union Agency for Law Enforcement Cooperation (Europol) and replacing and repealing Council Decisions 2009/371/JHA, 2009/934/JHA, 2009/935/JHA, 2009/936/JHA and 2009/968/JHA (OJ L 135, 24.5.2016, p. 53).

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).

⁵⁰ Regulation (EU) 2016/794 of the European Parliament and of the Council of 11 May 2016 on the European Union Agency for Law Enforcement Cooperation (Europol) and replacing and repealing Council Decisions 2009/371/JHA, 2009/934/JHA, 2009/935/JHA, 2009/936/JHA and 2009/968/JHA (OJ L 135, 24.5.2016, p. 53).

Amendment 16

Proposal for a regulation Recital 30

Text proposed by the Commission

The European Data Protection Supervisor was consulted in accordance with Article 42(1) of Regulation (EU) 2018/1725 and delivered an opinion on [..].

Amendment

(30) The European Data Protection Supervisor (**EDPS**) was consulted in accordance with Article 42(1) of Regulation (EU) 2018/1725 and delivered an opinion on **13 July 2023. The EDPS made nine recommendations to better align the revised Customs Code to the EU data protection and privacy law. To fully preserve the protection of the personal data of EU consumers the principles of purpose limitation and data minimisation to the provisions concerning data protection in this Regulation must be**

applied.

Amendment 17

Proposal for a regulation

Recital 31

Text proposed by the Commission

A Union-level customs risk management layer is fundamental for ensuring a harmonised application of customs controls in Member States. There is currently a common risk management framework comprising the possibility of identifying common priority controls areas and common risk criteria and standards in the financial risk arena for carrying out customs controls, but it has significant shortcomings. In order to address the lack of harmonised application of customs controls and of harmonised risk management harming the financial and non-financial interests of the Union and of the Member States, it is appropriate to revise the rules to establish a more solid risk management approach addressing both financial and non-financial risks. This includes tackling the structural challenges on the risk management of financial risks identified by the European Court of Auditors. In particular, it is appropriate to describe which activities are comprised in customs risk management, in a cyclical approach. It is also important to identify the roles and responsibilities of the Commission, the EU Customs Authority and the customs authorities of the Member States. It is also essential to provide that the Commission may establish common priority controls areas and common risk criteria and standards, and may identify specific areas in the domain of other legislation applied by the customs authorities that deserve priority for common risk management and controls, without compromising security.

Amendment

(31) A Union-level customs risk management layer is fundamental for ensuring a harmonised application of customs controls in Member States ***and to allow for the proper enforcement of European legislation creating new tasks for customs.*** There is currently a common risk management framework comprising the possibility of identifying common priority controls areas and common risk criteria and standards in the financial risk arena for carrying out customs controls, but it has significant shortcomings. In order to address the lack of harmonised application of customs controls and of harmonised risk management harming the financial and non-financial interests of the Union and of the Member States, it is appropriate to revise the rules to establish a more solid risk management approach addressing both financial and non-financial risks. This includes tackling the structural challenges on the risk management of financial risks identified by the European Court of Auditors. In particular, it is appropriate to describe which activities are comprised in customs risk management, in a cyclical approach. It is also important to identify the roles and responsibilities of the Commission, the EU Customs Authority and the customs authorities of the Member States. It is also essential to provide that the Commission may establish common priority controls areas and common risk criteria and standards, and may identify specific areas in the domain of other legislation applied by the customs authorities that deserve priority for common risk management and controls,

without compromising security. *The Customs Advisory Board may contribute to that task.*

Amendment 18

Proposal for a regulation Recital 38 a (new)

Text proposed by the Commission

Amendment

(38 a) Customs authorities should integrate state-of-the-art technologies like artificial intelligence (AI) and non-intrusive inspection (NII) technologies, such as X-ray scanners, into their operational protocols. This recommendation aims at enhancing the efficiency and efficacy of customs inspections, particularly in managing the escalating volumes of cross-border e-commerce. The implementation of AI for automated image recognition and risk assessment in customs controls is recommended in order to reduce the reliance on manual scrutiny and mitigate the risk of human error. The use of cutting-edge image compression technologies for the economical gathering, storage, and archiving of X-ray scans is strongly encouraged. This should facilitate the establishment of a substantial image repository crucial for training and the development of Automated Threat Detection (ATD) algorithms. The adoption of the Internet of Things (IoT) technology is recommended to fortify security and streamline efficiency in customs operations. This encompasses the incorporation of sensors in vehicles and containers for effective cargo monitoring and journey tracking, as well as the enhancement of communication between X-ray scanners and electronic seals (e-seals) on containers. The formulation of policies and legislation to address privacy and data exchange challenges linked to

the implementation of IoT in customs operations is also recommended. The use of Robotic Process Automation (RPA) in customs operations is promoted to execute high-volume, repetitive tasks more efficiently than human capacity allows. This includes the automation of the verification of manifests and declaration submissions, as well as the integration of optical character recognition systems for expeditious verification and correction processes. Customs administrations are recommended to embrace industry best practices and consistently revise their technological strategies to align with advancements in AI, IoT, and RPA. Continuous training and education for customs personnel are recommended to ensure the most effective use of these technologies. Adherence to these provisions should be subject to periodic reviews, assessing the efficacy of technology implementation in customs operations.

Amendment 19

Proposal for a regulation Recital 40 a (new)

Text proposed by the Commission

Amendment

(40 a) The involvement of Small and Medium-sized Enterprises (SMEs) and Micro, Small, and Medium-sized Enterprises (MSMEs) in international trade is duly recognized as central to the European Union's economy. The Commission may adopt guidelines with a view to supporting SMEs and MSMEs recognizing the unique challenges faced by SMEs and MSMEs while maintaining the integrity and security of external trade processes in applying to the status of Authorised Economic Operators and Trust and Check traders. Continuous efforts should be made to simplify and make the procedures more accessible for

SMEs and MSMEs, ensuring their vital role in the EU's external trade is facilitated and promoted.

Amendment 20

Proposal for a regulation Recital 48 a (new)

Text proposed by the Commission

Amendment

(48 a) Customs collect duties and taxes. The persistent undervaluation of goods imported, misdeclarations of values, and splitting of consignment to stay below the threshold, all of this aggravated by the increase in trade volumes, are depriving the EU from substantial revenues. The customs revenue gap cannot be easily calculated because of the absence of reliable and comprehensive data and of various methodologies used by national customs authorities. Therefore, the EU Customs Authority could help solving this issue.

Amendment 21

Proposal for a regulation Recital 50 a (new)

Text proposed by the Commission

Amendment

(50 a) The release of goods into free circulation is subject to their meeting specific conditions. Procedures for their implementation and enforcement by EU customs authorities and importers rely on determinations and attestations by exporting countries' authorities and exporters that the goods in question meet those conditions. Provisions must be made to (a) identify systematic non-correspondences between such exporting country determinations and attestations and determinations and attestations made

in accordance with EU law, when such non-correspondences are attributable to non-corresponding exporting country policies and practices, and (b) prevent such non-correspondences from resulting in the improper release of the concerned goods into free circulation. The Commission can issue notices to importers in order to warn importers of any systematic non-corresponding policies and resulting practice in third countries that may affect importers' ability to comply with Union legislation, including the customs code, in light of importers' frequent reliance on the determinations made by third country exporters and third country authorities.

Amendment 22

Proposal for a regulation Recital 50 b (new)

Text proposed by the Commission

Amendment

(50 b) According to the Unfair Commercial Practices Directive, the geographical origin is one of the main characteristics of the products that “may cause the consumer to take a transactional decision that he would not have taken otherwise”. Goods must bear the right indication of their territory of origin. The origin or provenance must not be deceptive; it constitutes a misleading action that is prohibited as per this Directive.

Amendment 23

Proposal for a regulation Recital 51 a (new)

Text proposed by the Commission

Amendment

(51 a) With hindsight, it appears that the

effectiveness of Council Regulation (EU) No 833/2014 concerning restrictive measures in view of Russia's actions destabilising the situation in Ukraine is undermined by loopholes. Economic operators based in the EU export large quantities of war-relevant goods to Russia either via its neighbours or directly. The EU Customs Authority should support customs in their fight against the circumvention of customs legislation and other relevant legislation by fraudulent economic operators. It can conclude working arrangements with other customs authorities for that purpose. In doing so, it will contribute to the European economic strategy and a proper implementation of the sanction regime.

Amendment 24

Proposal for a regulation Recital 52 a (new)

Text proposed by the Commission

Amendment

(52 a) The response to the pandemic involved customs authorities to facilitate safety and security for the officials who must control goods and to allow for a swift handling and delivery of necessary personal protective equipment, vaccines, etc. The pandemic showcased the interventions of a plurality of actors including the WHO, the European Medicines Agency and other European and national regulators. Therefore, it highlights the need to ensure that in case of a crisis, the Regulation allows for a collaboration between the EU Customs Authority and other Union institutions, bodies, offices and agencies in areas where their activities relate to the management of the customs union.

Amendment 25

Proposal for a regulation Recital 53

Text proposed by the Commission

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.

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. ***The enhanced operational collaboration in the Customs Eastern and South-Eastern Land Border Expert team (CELBET) has shown promising results, and the recently established European Ports Alliance aims at establishing a coordinated EU approach to the fight against drugs trafficking via maritime ports. A central operational Union layer could provide the organisational capacity and tools needed to amplify and build on such initiatives. It could pool expertise and resources, and enable joint decision-making to further*** address weaknesses in areas such as data management, risk management and training, ***enabling*** the customs union ***to***

“act as one” in dealing with common priorities and challenges. 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.

Amendment 26

Proposal for a regulation Recital 55

Text proposed by the Commission

Criteria to be taken into account in order to contribute to the decision making process for choosing the EU Customs Authority seat should be the assurance that Authority can be set up on site upon the entry into force of this Regulation, the accessibility of the location and the existence of adequate education facilities for the children of staff members as well as appropriate access to the labour market, social security and medical care for both children and spouses of staff members. In view of the cooperative nature of most of the EU Customs Authority activities, and in particular the close connection that will exist between the IT systems that the Commission will maintain during the transitional period, while the EU Customs authority will build and operate the EU Customs Data Hub, it should be in a place that allows such close cooperation with the Commission, the authorities of the Union regions most relevant for international trade, and relevant Union and international bodies (for example the World Customs Organisation for facilitating practical cross fertilisation on specific subjects). Considering these criteria, the EU Customs Authority should be located at [...].

Amendment

(55) Criteria to be taken into account in order to contribute to the decision making process for choosing the EU Customs Authority seat should be the assurance that Authority can be set up on site upon the entry into force of this Regulation, the accessibility of the location and the existence of adequate education facilities for the children of staff members as well as appropriate access to the labour market, social security and medical care for both children and spouses of staff members. In view of the cooperative nature of most of the EU Customs Authority activities, and in particular the close connection that will exist between the IT systems that the Commission will maintain during the transitional period, while the EU Customs authority will build and operate the EU Customs Data Hub, it should be in a **well-connected** place that allows such close cooperation with the Commission, the authorities of the Union regions most relevant for international trade, and relevant Union and international bodies (for example the World Customs Organisation for facilitating practical cross fertilisation on specific subjects). Considering these criteria, the EU Customs Authority should be located at [...].

Amendment 27

Proposal for a regulation Recital 56

Text proposed by the Commission

The Member States and the Commission should be represented on a Management Board, in order to ensure the effective functioning of the EU Customs Authority. The composition of the Management Board, including the selection of its Chairperson and Deputy-Chairperson, should respect the principles of gender balance, experience and qualification. Given the Union's exclusive competence on the customs union, and the close link between customs and other policy fields, it is appropriate that its chairperson is elected from among those Commission representatives. In view of the effective and efficient functioning of the EU Customs Authority, the Management Board should, in particular, adopt a Single Programming Document including annual and multiannual programming, carry out its functions relating to the Authority's budget, adopt the financial rules applicable to the Authority, appoint an Executive Director, and establish procedures for taking decisions relating to the operational tasks of the Authority by the Executive Director. The Management Board should be assisted by an Executive Board.

Amendment

(56) The Member States and the Commission should be represented on a Management Board, in order to ensure the effective functioning of the EU Customs Authority. The composition of the Management Board, including the selection of its Chairperson and Deputy-Chairperson, should respect the principles of gender balance, experience and qualification. Given the Union's exclusive competence on the customs union, and the close link between customs and other policy fields, it is appropriate that its chairperson is elected from among those Commission representatives. In view of the effective and efficient functioning of the EU Customs Authority, the Management Board should, in particular, adopt a Single Programming Document including annual and multiannual programming, carry out its functions relating to the Authority's budget, adopt the financial rules applicable to the Authority, appoint an Executive Director, and establish procedures for taking decisions relating to the operational tasks of the Authority by the Executive Director. The Management Board should be assisted by an Executive Board. ***A Customs Advisory Board (CAB) should be composed of 10 representatives of civil society organisations and business in a balanced manner, representing employers federation, including at least one SME federation, pan-European consumers organisations and trade unions and human rights and environment civil social organisations. It should be established to assist the Executive Board and the EU Customs Authority by giving input on the customs dimensions of other legislation***

and by sending early warnings in case it has a substantiated concern to suspect that certain goods imported in the EU are likely to infringe customs legislation or other legislation. The CAB should take into account the information provided by the Domestic Advisory Groups. It may be granted access to the EU Customs Data Hub under provisions set by the Commission. It should enhance the collaborative efforts and share the knowledge base which is essential for robust and well-informed customs operations under the framework of FTAs.

Amendment 28

Proposal for a regulation Recital 58 a (new)

Text proposed by the Commission

Amendment

(58 a) In recognition of the evolving landscape of global trade, characterized by the increasing prominence of cross-border e-commerce and the necessity for efficient customs controls, it is appropriate to provide for the enhanced use of artificial intelligence (AI) and non-intrusive inspection (NII) technologies in customs operations.

Justification

This recital and the corresponding article advocate for the integration of Artificial Intelligence (AI) and Non-Intrusive Inspection (NII) technologies, such as X-ray scanners and Internet of Things (IoT) devices, into customs operations to significantly enhance the efficiency, accuracy, and security of customs controls. By adopting these advanced technologies, customs authorities can automate and optimize processes like image identification, risk assessment, and cargo monitoring, reducing manual errors and increasing operational capacity, especially critical in managing the surge in cross-border e-commerce. Furthermore, the amendment emphasizes the importance of continuous training for customs personnel, policy development for data privacy, and regular updates to technological strategies, ensuring these innovations are effectively and responsibly integrated into customs practices.

Amendment 29

Proposal for a regulation Recital 59 a (new)

Text proposed by the Commission

Amendment

(59 a) The need for a streamlined, efficient and accessible approach to manage and disseminate information related to autonomous trade measures and customs data management is increasingly vital for the proper functioning of international trade. A centralized, user-friendly portal for accessing all relevant and updated information including tariffs, quotas, sanctions, and embargoes, could help companies that face significant challenges to comply with various autonomous trade measures due to the complexity and fragmentation of information available and promote greater coherence among them and foster the compliance with their requirements. It would also reduce the burden on companies in sourcing this information, thereby promoting more coherent and effective application of these measures.

Amendment 30

Proposal for a regulation Recital 60 a (new)

Text proposed by the Commission

Amendment

(60 a) The Harmonized System (HS) is the nomenclature allowing for the classification of all tradable goods in the world, including those that have yet to be invented, and that underpins the global trade system. A revision of the HS can be decided to establish a new classification for a new product type to make it more visible in order to collect global statistical information that is specific to the goods of interest and to implement particular trade

measures to promote it. The World Customs Organisation that supervises the HS is for instance conducting an exploratory study looking at the overall health of the HS, and its level of adaption to the changing needs of trade and trade policy, including in relation to the environment and the circular economy. It is tasked with evaluating if there are potentially feasible strategic changes to the HS, or its tools, that could help the HS to better meet both the needs of today and the opportunities of tomorrow, and to report to the WCO Members on such possibilities. Considering the strategic importance of such an initiative in terms of global standards-setting, it is appropriate that the EU Customs Authority prepares and coordinates national customs authorities so that they can act as one when needed.

Amendment 31

Proposal for a regulation Recital 61

Text proposed by the Commission

Despite the fact that customs legislation is harmonised through the Code, Regulation (EU) No 952/2013 only included the obligation for Member States to provide for penalties for failure to comply with the customs legislation and required such penalties to be effective, proportionate and dissuasive. Member States have, therefore, the choice of customs penalties, which vary greatly across Member States and are subject to evolution over time. A common framework establishing a minimum core of customs infringements and of non-criminal sanctions should be laid down. Such framework is necessary to address the lack of uniform application and the significant divergences between Member States in the application of sanctions against breaches of customs legislation that can lead to a

Amendment

(61) Despite the fact that customs legislation is harmonised through the Code, Regulation (EU) No 952/2013 only included the obligation for Member States to provide for penalties for failure to comply with the customs legislation and required such penalties to be effective, proportionate and dissuasive. Member States have, therefore, the choice of customs penalties, which vary greatly across Member States and are subject to evolution over time. A common framework establishing a minimum core of customs infringements and of non-criminal sanctions should be laid down. Such framework is necessary to address the lack of uniform application and the significant divergences between Member States in the application of sanctions against breaches of

distortion of competition, loopholes and ‘customs shopping’. The framework should be composed of a common list of acts or omissions that should constitute customs infringements in all Member States. In determining the sanction applicable, customs authorities should define if these acts or omissions are committed intentionally or by obvious negligence.

customs legislation that can lead to a distortion of competition, loopholes and ‘customs shopping’. The framework should be composed of a common list of acts or omissions that should constitute customs infringements in all Member States. In determining the sanction applicable, customs authorities should define if these acts or omissions are committed intentionally or by obvious negligence.

The Commission should regularly assess whether the sanctions applied by Member States are a sufficient incentive to reach the objectives of this Union Customs Code and adjust its actions in line with its findings.

Amendment 32

Proposal for a regulation Recital 62

Text proposed by the Commission

It is necessary to establish common provisions for extenuating or mitigating factors, as well as for aggravating circumstances, with regard to the customs infringements. The limitation period for initiating **the** customs infringement proceedings should be established in accordance with national law and should **be** between 5 and 10 years, **so as to provide for a common rule based on** the time limitation for the notification of customs debt. The competent jurisdiction should be the one where the infringement was committed. Cooperation between Member States is **necessary** in cases where the customs infringement has **been committed** in more than one Member State; in such **cases** the Member State that first initiates the proceedings should cooperate with the other customs authorities concerned by the same customs infringement.

Amendment

(62) It is necessary to establish common provisions for extenuating or mitigating factors, as well as for aggravating circumstances, with regard to the customs infringements. ***The partnership between customs and industry, particularly since the introduction of the Authorized Economic Operator (AEO), has demonstrated that, with few exceptions, companies are generally compliant. In light of this, in cases of labour errors, the initial focus should be on collaboratively improving the business process, rather than immediately resorting to punitive measures. Corrections to incorrect data in customs declarations should be facilitated to allow for easy rectification. Penalties and the withdrawal of authorizations should be considered as measures of last resort in response to infringements. Furthermore, the impact of penalties on the company should be proportionate, both in terms of the detected offense and its impact on the company. Penalties***

should be specifically related to duties and taxes actually foregone, excluding transitory items such as VAT. The limitation period for initiating customs infringement proceedings should be established in accordance with national law and should *range* between 5 and 10 years. *This aligns with* the time limitation for the notification of customs debt *and provides a common rule*. The competent jurisdiction should be the one where the infringement was committed. Cooperation between Member States is *essential* in cases where the customs infringement has *occurred* in more than one Member State. In such *instances*, the Member State that first initiates the proceedings should cooperate with the other customs authorities concerned by the same customs infringement.

Amendment 33

Proposal for a regulation Recital 64

Text proposed by the Commission

It is also necessary to establish a common minimum core of non-criminal sanctions providing for minimum amounts of pecuniary charges, the possibility of revocation, suspension or amendment of customs authorisations, including for Authorised Economic Operators and Trust and Check traders, as well as the confiscation of the goods. The minimum amounts of pecuniary charges should depend on whether the customs infringement has been committed intentionally or not and whether or not it has an impact on the amount of customs duties and other charges and on prohibitions or restrictions. This minimum common core of non-criminal sanctions should apply without prejudice to the national legal order of Member States, which can instead provide for criminal

Amendment

(64) It is also necessary to establish a common minimum core of non-criminal sanctions providing for minimum amounts of pecuniary charges, the possibility of revocation, suspension or amendment of customs authorisations, including for Authorised Economic Operators and Trust and Check traders, as well as the confiscation of the goods. The minimum amounts of pecuniary charges should depend on whether the customs infringement has been committed intentionally or not and whether or not it has an impact on the amount of customs duties and other charges and on prohibitions or restrictions. This minimum common core of non-criminal sanctions should apply without prejudice to the national legal order of Member States, which can instead provide for criminal

sanctions.

sanctions. *Since the Customs Code foresees new obligations for the deemed importers, pecuniary charges should be determined accordingly, considering that these are not cumulative to others.*

Amendment 34

Proposal for a regulation Recital 65

Text proposed by the Commission

The performance of the customs union ***should be evaluated at least on an annual basis*** to allow the Commission, with the help of the Member States, to ***take*** the appropriate policy ***orientations***. The collection of information from customs authorities should be formalised and deepened, as more comprehensive reporting would improve benchmarking and could help to homogenise practices and assess the impact of customs policy decisions. It is, therefore, appropriate to introduce a legal framework for the evaluation of the performance of the customs union. To allow sufficient granularity of analysis, the performance measurement should be done not only at national level but also at border crossing point level. The EU Customs Authority should support the Commission in the evaluation process by gathering and analysing the data in the EU Customs Data Hub and identifying 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. In particular, the EU Customs Authority should identify key trends, strengths, weaknesses, gaps, and potential risks, and provide recommendations for improvement to the Commission. In the context of cooperation with law enforcement and security authorities in particular, the EU Customs Authority should also participate,

Amendment

(65) ***The Commission should at least annually evaluate*** the performance of the customs union to allow the Commission, with the help of the Member States, to ***make*** the appropriate policy ***changes***. The collection of information from customs authorities should be formalised and deepened, as more comprehensive reporting would improve benchmarking and could help to homogenise practices and assess the impact of customs policy decisions. It is, therefore, appropriate to introduce a legal framework for the evaluation of the performance of the customs union. To allow sufficient granularity of analysis, the performance measurement should be done not only at national level but also at border crossing point level. The EU Customs Authority should support the Commission in the evaluation process by gathering and analysing the data in the EU Customs Data Hub and identifying 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. In particular, the EU Customs Authority should identify key trends, strengths, weaknesses, gaps, and potential risks, and provide recommendations for improvement to the Commission. In the context of cooperation with law enforcement and security authorities in particular, the EU Customs Authority should also participate,

from the operational perspective, in strategic analyses and threat assessments conducted at Union level, including those carried out by Europol and Frontex.

from the operational perspective, in strategic analyses and threat assessments conducted at Union level, including those carried out by Europol and Frontex.

Amendment 35

Proposal for a regulation Recital 67 – indent 4

Text proposed by the Commission

the type and frequency of the monitoring activities, the simplifications and the facilitations provided for the Authorised Economic Operator;

Amendment

– ***the criteria for the granting of the status of Authorised Economic Operator,*** the type and frequency of the monitoring activities, the simplifications and the facilitations provided for the Authorised Economic Operator;

Amendment 36

Proposal for a regulation Recital 67 – indent 5

Text proposed by the Commission

the type and frequency of the monitoring activities of the Trust and Check trader;

Amendment

– ***the granting of the status of Trust and Check trader,*** the type and frequency of the monitoring activities of the Trust and Check trader;

Amendment 37

Proposal for a regulation Recital 69

Text proposed by the Commission

In order to ensure uniform conditions for the implementation of this Regulation, implementing powers should be conferred on the Commission in order to: to adopt the procedural rules on the use of a decision relating to binding information after it ceases to be valid or is revoked; to adopt

Amendment

(69) In order to ensure uniform conditions for the implementation of this Regulation, implementing powers should be conferred on the Commission in order to: to adopt the procedural rules on the use of a decision relating to binding information after it ceases to be valid or is

the procedural rules on the notification to the customs authorities that the taking of such decisions is suspended and on the withdrawal of such suspension; to adopt decisions requesting Member States to revoke decisions relating to binding information; ***to adopt the modalities for the application of the criteria for granting the status of Authorised Economic Operator and of Trust and Check trader***; to determine the electronic systems, platforms or environments with which the EU Customs Data Hub federates; to determine the rules for the access to specific services and systems of the EU Customs Data Hub, including the specific rules and conditions for the protection, safety and security of personal data and where that access is limited; measures on the management of the surveillance by customs; to adopt the procedural rules regarding the responsibilities of the joint controllers for the data processing taking place by means of a service or system of the EU Customs Data Hub; to adopt the procedural rules for determining the competent customs offices other than the customs office responsible for the place where the importer or the exporter is established; to adopt measures on the verification of information, examination and sampling of goods, results of the verification and on identification; to adopt measures on the application of post-release controls in respect of operations taking place in more than one Member State; to determine the ports or airports where customs controls and formalities are to be carried out on cabin and hold baggage; to adopt measures to ensure the harmonised application of customs controls and risk management, including the exchange of information, the establishment of common risk criteria and standards and common priority control areas and the evaluation activities in these areas; to specify the procedural rules for the provision and verification of the proof of the customs status of Union goods; to specify the

revoked; to adopt the procedural rules on the notification to the customs authorities that the taking of such decisions is suspended and on the withdrawal of such suspension; to adopt decisions requesting Member States to revoke decisions relating to binding information; to determine the electronic systems, platforms or environments with which the EU Customs Data Hub federates; to determine the rules for the access to specific services and systems of the EU Customs Data Hub, including the specific rules and conditions for the protection, safety and security of personal data and where that access is limited; measures on the management of the surveillance by customs; to adopt the procedural rules regarding the responsibilities of the joint controllers for the data processing taking place by means of a service or system of the EU Customs Data Hub; to adopt the procedural rules for determining the competent customs offices other than the customs office responsible for the place where the importer or the exporter is established; to adopt measures on the verification of information, examination and sampling of goods, results of the verification and on identification; to adopt measures on the application of post-release controls in respect of operations taking place in more than one Member State; to determine the ports or airports where customs controls and formalities are to be carried out on cabin and hold baggage; to adopt measures to ensure the harmonised application of customs controls and risk management, including the exchange of information, the establishment of common risk criteria and standards and common priority control areas and the evaluation activities in these areas; to specify the procedural rules for the provision and verification of the proof of the customs status of Union goods; to specify the procedural rules for amending and for invalidating the information for placing goods under a customs procedure; to adopt the procedural rules on the

procedural rules for amending and for invalidating the information for placing goods under a customs procedure; to adopt the procedural rules on the determination of competent customs offices and on the lodging of the customs declaration where other means than electronic data processing techniques are used; the procedural rules on the lodging of a standard customs declaration and on the making available of supporting documents; the procedural rules on the lodging of a simplified declaration and a supplementary declaration; the procedural rules on the lodging of a customs declaration prior to the presentation of goods to customs, the acceptance of the customs declaration and the amendment of the customs declaration after the release of the goods; to specify the procedural rules on centralised clearance and on the waiver from the obligation for goods to be presented in that context; the procedural rules on entry in the declarant's records; the procedural rules on the disposal of goods; the procedural rules on the provision of information establishing that the conditions for relief from import duty for returned goods are fulfilled and on the provision of evidence that the conditions for relief from import duty for products of sea-fishing and other products taken from the sea are fulfilled; to specify the procedural rules on the exit of goods; to adopt the procedural rules for providing, amending and invalidating the pre-departure information and for lodging, amending and invalidating the exit summary declaration; to adopt procedural rules for refunding the VAT to natural persons not established in the Union; to specify the procedural rules on the notification of arrival of sea-going vessels and aircraft and on the conveyance of goods to the appropriate place; the procedural rules on the lodging, amendment and invalidation of the temporary storage declaration and on the movement of goods in temporary storage; to adopt the procedural rules for granting

determination of competent customs offices and on the lodging of the customs declaration where other means than electronic data processing techniques are used; the procedural rules on the lodging of a standard customs declaration and on the making available of supporting documents; the procedural rules on the lodging of a simplified declaration and a supplementary declaration; the procedural rules on the lodging of a customs declaration prior to the presentation of goods to customs, the acceptance of the customs declaration and the amendment of the customs declaration after the release of the goods; to specify the procedural rules on centralised clearance and on the waiver from the obligation for goods to be presented in that context; the procedural rules on entry in the declarant's records; the procedural rules on the disposal of goods; the procedural rules on the provision of information establishing that the conditions for relief from import duty for returned goods are fulfilled and on the provision of evidence that the conditions for relief from import duty for products of sea-fishing and other products taken from the sea are fulfilled; to specify the procedural rules on the exit of goods; to adopt the procedural rules for providing, amending and invalidating the pre-departure information and for lodging, amending and invalidating the exit summary declaration; to adopt procedural rules for refunding the VAT to natural persons not established in the Union; to specify the procedural rules on the notification of arrival of sea-going vessels and aircraft and on the conveyance of goods to the appropriate place; the procedural rules on the lodging, amendment and invalidation of the temporary storage declaration and on the movement of goods in temporary storage; to adopt the procedural rules for granting the authorisation for special procedures, for the examination of the economic conditions and for issuing the opinion of the EU Customs Authority assessing

the authorisation for special procedures, for the examination of the economic conditions and for issuing the opinion of the EU Customs Authority assessing whether granting an authorisation for an inward or outward processing procedure adversely affects the essential interests of Union producers; to adopt the procedural rules on the discharge of a special procedure; the procedural rules on the transfer of rights and obligations and the movement of goods in the context of special procedures; the procedural rules on the use of equivalent goods in the context of special procedures; the procedural rules for the application of the provisions of international transit instruments in the customs territory of the Union; the procedural rules on the placing of goods under the Union transit procedure and on the discharge of that procedure, on the operation of the simplifications of that procedure and on the customs supervision of goods passing through the territory of a third country under the external Union transit procedure; the procedural rules on the placing of goods under the customs warehousing or free zone procedure and for the movement of goods placed in customs warehouse; to adopt measures on the uniform management of tariff quota and tariff ceilings and the management of the customs surveillance of the release for free circulation or export of goods; to adopt measures to determine the tariff classification of goods; to specify the procedural rules on the provision and the verification of the proof of non-preferential origin; to adopt the procedural rules to facilitate the establishment in the Union of the preferential origin of goods; to adopt measures to determine the origin of specific goods; to grant temporary derogation from the rules on preferential origin of goods benefiting from preferential measures adopted unilaterally by the Union; to specify the procedural rules on the determination of the customs value of goods; to specify the procedural rules on

whether granting an authorisation for an inward or outward processing procedure adversely affects the essential interests of Union producers; to adopt the procedural rules on the discharge of a special procedure; the procedural rules on the transfer of rights and obligations and the movement of goods in the context of special procedures; the procedural rules on the use of equivalent goods in the context of special procedures; the procedural rules for the application of the provisions of international transit instruments in the customs territory of the Union; the procedural rules on the placing of goods under the Union transit procedure and on the discharge of that procedure, on the operation of the simplifications of that procedure and on the customs supervision of goods passing through the territory of a third country under the external Union transit procedure; the procedural rules on the placing of goods under the customs warehousing or free zone procedure and for the movement of goods placed in customs warehouse; to adopt measures on the uniform management of tariff quota and tariff ceilings and the management of the customs surveillance of the release for free circulation or export of goods; to adopt measures to determine the tariff classification of goods; to specify the procedural rules on the provision and the verification of the proof of non-preferential origin; to adopt the procedural rules to facilitate the establishment in the Union of the preferential origin of goods; to adopt measures to determine the origin of specific goods; to grant temporary derogation from the rules on preferential origin of goods benefiting from preferential measures adopted unilaterally by the Union; to specify the procedural rules on the determination of the customs value of goods; to specify the procedural rules on the provision, determination of the amount, the monitoring and release of guarantees, as well as on the revocation and cancellation of an undertaking given by a

the provision, determination of the amount, the monitoring and release of guarantees, as well as on the revocation and cancellation of an undertaking given by a guarantor; to specify the procedural rules regarding temporary prohibitions of the use of comprehensive guarantees; to adopt measures to ensure mutual assistance between the customs authorities in the event of the incurrence of a customs debt; to specify the procedural rules for the repayment and remission of an amount of import or export duty, on the information to be provided to the Commission, and on the decisions to be adopted by the Commission on repayment or remission; to adopt measures for the identification of a crisis and the activation of the crisis management mechanism; to adopt the procedural rules for granting and managing the authorisation for a Member State to enter into negotiations with a third country with a view to concluding a bilateral agreement or arrangement on exchange of information; to adopt decisions on an application by a Member State for the authorisation on entering into negotiations with a third country with a view to concluding a bilateral agreement or arrangement on exchange of information; to specify the design of the measurement framework of the performance of the customs union and the information that Member States should provide to the EU Customs Authority for the purpose of performance measurement; to lay down the rules on currency conversion. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council⁵⁸.

⁵⁸ Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by the Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011,

guarantor; to specify the procedural rules regarding temporary prohibitions of the use of comprehensive guarantees; to adopt measures to ensure mutual assistance between the customs authorities in the event of the incurrence of a customs debt; to specify the procedural rules for the repayment and remission of an amount of import or export duty, on the information to be provided to the Commission, and on the decisions to be adopted by the Commission on repayment or remission; to adopt measures for the identification of a crisis and the activation of the crisis management mechanism; to adopt the procedural rules for granting and managing the authorisation for a Member State to enter into negotiations with a third country with a view to concluding a bilateral agreement or arrangement on exchange of information; to adopt decisions on an application by a Member State for the authorisation on entering into negotiations with a third country with a view to concluding a bilateral agreement or arrangement on exchange of information; to specify the design of the measurement framework of the performance of the customs union and the information that Member States should provide to the EU Customs Authority for the purpose of performance measurement; to lay down the rules on currency conversion. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council⁵⁸.

⁵⁸ Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by the Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011,

p. 13).

p. 13).

Amendment 38

Proposal for a regulation

Recital 71

Text proposed by the Commission

In duly justified cases, where imperative grounds of urgency so require, the Commission should adopt immediately applicable implementing acts relating to: measures to ensure uniform application of customs controls, including the exchange of risk information and analysis, common risk criteria and standards, control measures and common priority control areas; decisions on an application by a Member State for the authorisation on entering into negotiations with a third country with a view to concluding a bilateral agreement or arrangement on exchange of information; measures to determine the tariff classification of goods; measures to determine the origin of specific goods; measures establishing the appropriate method of customs valuation or criteria to be used for determining the customs value of goods in specific situations; measures temporarily prohibiting the use of comprehensive guarantees; the identification of a crisis situation and the adoption of the appropriate to address it or to mitigate its negative effects; decisions to empower a Member State to negotiate and conclude a bilateral agreement with a third country on exchange of information.

Amendment

(71) In duly justified cases, where imperative grounds of urgency so require, the Commission should adopt immediately applicable implementing acts relating to: measures to ensure uniform application of customs controls, including the exchange of risk information and analysis, common risk criteria and standards, control measures and common priority control areas; decisions on an application by a Member State for the authorisation on entering into negotiations with a third country with a view to concluding a bilateral agreement or arrangement on exchange of information; measures to determine the tariff classification of goods; measures to determine the origin of specific goods; measures establishing the appropriate method of customs valuation or criteria to be used for determining the customs value of goods in specific situations; measures temporarily prohibiting the use of comprehensive guarantees; the identification of a crisis situation and the adoption of the appropriate to address it or to mitigate its negative effects; decisions to empower a Member State to negotiate and conclude a bilateral agreement with a third country on exchange of information. ***Commons risks criteria should cover notably economic coercion, public morality, public policy or public security, the protection of the health and life of humans, animals or plants, the protection of the environment, the protection of national treasures possessing artistic, historic or archaeological value and the protection of industrial or commercial property and***

other public interests, including controls on drug precursors, goods infringing certain intellectual property rights and cash.

Amendment 39

Proposal for a regulation Recital 73

Text proposed by the Commission

The provisions referring to the EU Customs Authority, except Article 238, should apply from 1 January 2028. Until that date, the EU Customs Authority should perform its tasks using the existing electronic systems for exchange of customs information developed by the Commission. The provisions on the simplified tariff treatment *for distance sales* and deemed importer should apply from 1 January 2028.

Amendment

(73) The provisions referring to the EU Customs Authority, except Article 238, should apply from 1 January 2028. Until that date, the EU Customs Authority should perform its tasks using the existing electronic systems for exchange of customs information developed by the Commission. The provisions on the simplified tariff treatment and deemed importer should apply from 1 January 2028.

Amendment 40

Proposal for a regulation Recital 74

Text proposed by the Commission

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

Amendment

(74) In **2031**, economic operators may start using, on a voluntary basis, the capabilities of the EU Customs Data Hub. By the end of **2035**, 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,

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 41

Proposal for a regulation Article 1 – paragraph 4 a (new)

Text proposed by the Commission

Amendment

4 a. This legislation shall be designed in line with the goals of the World Trade Organization Trade Facilitation Agreement aim to facilitate trade.

Amendment 42

Proposal for a regulation Article 2 – paragraph 1

Text proposed by the Commission

Amendment

With a view to achieving a harmonised application of customs controls, for making the customs union act as one and for contributing to the smooth functioning of the internal market, customs authorities shall be responsible for protecting the financial and economic interests of the Union and its Member States, for ensuring security and safety and contributing to the other Union policies protecting citizens and residents, consumers, the environment and

With a view to achieving a harmonised application of customs controls, for making the customs union act as one and for contributing to the smooth functioning of the internal market ***and the Union's open strategic autonomy***, customs authorities shall be responsible for protecting the financial and economic interests of the Union and its Member States, for ensuring security and safety and contributing to the other Union policies protecting citizens and

the overall supply chains, for protecting the Union from illegal trade, for facilitating legitimate business activity, and for supervising the Union's international trade in order to contribute to fair and open trade and to the common commercial policy.

residents, consumers, the environment, **the companies** and the overall supply chains, for protecting the Union from **economic coercion, unfair competition, and** illegal trade, for facilitating legitimate business activity, **economic security**, and for supervising the Union's international trade in order to contribute to fair, **regulated**, and open trade and to the common commercial policy.

Amendment 43

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

Text proposed by the Commission

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 **counterfeit and goods that are not in compliance with other legislation applied by the customs authorities**, through a close monitoring of economic operators and supply chains and a minimum core of customs infringements and penalties;

Amendment 44

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

Text proposed by the Commission

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 legitimate business activity, by maintaining a proper balance between customs controls and facilitation of legitimate trade and simplifying customs processes and procedures **including through robust risk analysis supported by the EU Customs Data Hub**.

Amendment 45

Proposal for a regulation

Article 5 – paragraph 1 – point 2 – point d

Text proposed by the Commission

customs provisions contained in international agreements, insofar as they are applicable in the Union;

Amendment

(d) customs provisions contained in international agreements, insofar as they are applicable in the Union. ***This includes inter alia the relevant multilateral environmental agreements to which the EU and the Member States are a party, insofar they regulate the conformity of goods;***

Amendment 46

Proposal for a regulation

Article 5 – paragraph 1 – point 3

Text proposed by the Commission

‘other legislation applied by the customs authorities’ means legislation other than customs legislation applicable to the goods entering, exiting, passing through the customs territory of the Union, or to be placed in the Union market, in the implementation of which the customs authorities are involved;

Amendment

(3) ‘other legislation applied by the customs authorities’ means legislation other than customs legislation:

a) applicable to the goods entering, exiting, passing through the customs territory of the Union, or to be placed in the Union market, in the implementation of which the customs authorities are involved;

b) ***justified on grounds of, inter alia, public morality, public policy or public security, the protection of the health and life of humans, animals or plants, the protection of the environment, the protection of national treasures possessing artistic, historic or archaeological value and the protection of industrial or commercial property and other public interests, including controls on drug precursors, goods infringing certain intellectual property rights and***

cash;

Amendment 47

Proposal for a regulation

Article 5 – paragraph 1 – point 13

Text proposed by the Commission

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

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 persons*** authorised to use the special scheme laid down in Title XII, Chapter 6, Section 4 of Directive 2006/112/EC;

Amendment 48

Proposal for a regulation

Article 5 – paragraph 1 – point 18 – point b

Text proposed by the Commission

pose a threat to the security and safety of the Union and its citizens and residents; or

Amendment

(b) pose a threat to the security and safety of the Union and its citizens and residents ***including their health***; or

Amendment 49

Proposal for a regulation

Article 5 – paragraph 1 – point 18 – point c

Text proposed by the Commission

prevent the ***correct application*** of Union or national measures;

Amendment

(c) prevent the ***full implementation and enforcement*** of Union or national measures;

Amendment 50

Proposal for a regulation

Article 5 – paragraph 1 – point 20

Text proposed by the Commission

‘risk management’ means the systematic identification of risk, including identifying profiles of risky economic operators, and the implementation of all measures necessary for limiting exposure to risk;

Amendment

(20) ‘risk management’ means the systematic identification of risk, including identifying profiles of risky economic operators ***and risky transactions***, and the implementation of all measures necessary for limiting exposure to risk;

Amendment 51

Proposal for a regulation

Article 5 – paragraph 1 – point 57

Text proposed by the Commission

‘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 applies to specific goods under the customs legislation in force;

Amendment 52

Proposal for a regulation

Article 5 – paragraph 1 – point 59 a (new)

Text proposed by the Commission

Amendment

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

Amendment 53

Proposal for a regulation

Article 5 – paragraph 1 – point 64

Text proposed by the Commission

‘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

Amendment

(64) ‘crisis’ means an event or a situation ***taking place inside or outside the Union*** that suddenly endangers the safety, the security, the health and life of the

authorities and requires urgent measures as regards the entry, exit or transit of goods.

citizens, economic operators and personnel of customs authorities *as well as core objectives of other legislation such as the protection of the environment and the climate or avoidance of human rights violations*, and requires urgent measures as regards the entry, exit or transit of goods.

Amendment 54

Proposal for a regulation

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

Text proposed by the Commission

Amendment

(64 b) “shipment at risk - to be assessed before release in the internal market” means a shipment to be segregated and examined by national customs authorities upon arrival at destination;

Amendment 55

Proposal for a regulation

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

Text proposed by the Commission

Amendment

(64 c) “incompliant shipment” means a shipment incompliant with EU rules, to be denied for pick up at origin and/or denied for release in the internal market.

Amendment 56

Proposal for a regulation

Article 6 – paragraph 2 – subparagraph 3 a (new)

Text proposed by the Commission

Amendment

Where the customs authorities require additional information from other relevant competent national or international authorities to evaluate the application, they shall inform the applicant and update them within 15

calendar days about their decision.

Amendment 57

Proposal for a regulation

Article 14 – paragraph 2 – point b

Text proposed by the Commission

(b) where the BOI decision is no longer compatible with the Agreement on Rules of Origin established in the World Trade Organisation (WTO) or with the advisory opinions, information, advice and similar acts, concerning the determination of the origin of goods to secure uniformity in the interpretation and application of that Agreement, with effect from the date of their publication in the Official Journal of the European Union.

Amendment

(b) where the BOI decision is **not or** no longer compatible with the Agreement on Rules of Origin established in the World Trade Organisation (WTO) or with the advisory opinions, information, advice and similar acts, concerning the determination of the origin of goods to secure uniformity in the interpretation and application of that Agreement, with effect from the date of their publication in the Official Journal of the European Union.

Amendment 58

Proposal for a regulation

Article 23 – paragraph 7

Text proposed by the Commission

The customs authorities shall grant benefits resulting from the status of authorised economic operator to persons established in third countries, who fulfil conditions and comply with obligations defined by the relevant legislation of those countries or territories, insofar as those conditions and obligations are recognised by the Union as equivalent to those imposed on authorised economic operators established in the customs territory of the Union. Such a granting of benefits shall be based on the principle of reciprocity unless otherwise decided by the Union, and shall be supported by an international agreement of the Union, or Union legislation in the area of the common commercial policy.

Amendment

7. The customs authorities shall grant benefits resulting from the status of authorised economic operator to persons established in third countries, who fulfil conditions and comply with obligations defined by the relevant legislation of those countries or territories, insofar as those conditions and obligations are recognised by the Union as equivalent to those imposed on authorised economic operators established in the customs territory of the Union. Such a granting of benefits shall be based on the principle of reciprocity unless otherwise decided by the Union, and shall be supported by an international agreement of the Union, or **partnerships to the extent relevant and binding or** Union legislation in the area of the common commercial policy. **Third country operators shall**

comply with the criteria in Article 24 (a) to (c) and (e) and, where appropriate, (ea).

Amendment 59

Proposal for a regulation

Article 23 – paragraph 8 a (new)

Text proposed by the Commission

Amendment

8 a. Whenever necessary, the Commission may adopt guidelines with a view to supporting SMEs and MSMEs recognizing the unique challenges faced by SMEs and MSMEs while maintaining the integrity and security of external trade processes in applying to the status of Authorised Economic Operators and Trust and Check traders. Continuous efforts shall be made to simplify and make the procedures more accessible for SMEs and MSMEs, ensuring their vital role in the EU's external trade is facilitated and promoted.

Amendment 60

Proposal for a regulation

Article 24 – paragraph 1 – point e

Text proposed by the Commission

Amendment

with regard to the authorisation referred to in Article 23(1), point (b), appropriate security, safety **and compliance** standards, adapted to 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

(e) with regard to the authorisation referred to in Article 23(1), point (b), appropriate security, safety standards, adapted to 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.

partners;

Amendment 61

Proposal for a regulation

Article 24 – paragraph 1 – point e a (new)

Text proposed by the Commission

Amendment

(e a) the compliance by the applicant of the relevant other legislation.

Amendment 62

Proposal for a regulation

Article 24 – paragraph 2

Text proposed by the Commission

Amendment

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).***

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

Amendment 63

Proposal for a regulation

Article 25 – paragraph 1

Text proposed by the Commission

Amendment

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.

1. An ***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 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 64

Proposal for a regulation

Article 25 – paragraph 3 – introductory part

Text proposed by the Commission

The customs authorities shall grant the status of Trust and Check trader to *a* person *who meets* all the following criteria:

Amendment

3. The customs authorities shall grant the status of Trust and Check trader to ***an importer or exporter who has already obtained AEO status or another person if they meet*** all the following criteria:

Amendment 65

Proposal for a regulation

Article 25 – paragraph 3 – point e

Text proposed by the Commission

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, adapted to the type and size of the activity carried out. ***The applicant shall be required to participate in 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, ***health and environmental standards, compliance with relevant other legislation*** and access controls, logistical processes and handling of specific types of goods, personnel and identification of his or her business partners;

Amendment 66

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.

Amendment 67

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, ***or of releasing goods that are not compliant with relevant legislation and other relevant EU legislation in the customs territory***, its status shall be suspended. ***This suspension shall be notified in the EU Customs Data Hub.***

Amendment 68

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

Amendment

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

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. ***The EU Customs Authority shall ensure effective collaboration and coordination between the competent authorities of the Member States. It shall also ensure the consistent implementation of customs advantages linked to the status of Authorized Economic Operator and Trust and Check trader throughout the customs union.***

Amendment 69

Proposal for a regulation

Article 25 – paragraph 11 – subparagraph 1 – introductory part

Text proposed by the Commission

Amendment

The Commission ***shall*** adopt, ***by means of implementing acts***:

The Commission ***is empowered to*** adopt ***delegated acts, in accordance with Article 261, to supplement this Regulation by laying down***:

Amendment 70

Proposal for a regulation

Article 25 – paragraph 11 – subparagraph 2

Text proposed by the Commission

Amendment

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

deleted

Amendment 71

Proposal for a regulation

Article 29 – paragraph 1 – point a

Text proposed by the Commission

allow for the electronic implementation of customs legislation;

Amendment

(a) ***facilitate*** the electronic implementation of customs legislation;

Amendment 72

Proposal for a regulation

Article 29 – paragraph 1 – point c a (new)

Text proposed by the Commission

Amendment

(c a) ensure compliance with the provisions of Regulation (EU) XXXX/XXX of the European Parliament and of the Council laying down measures for a high common level of cybersecurity at the institutions, bodies, offices and agencies of the Union;

Amendment 73

Proposal for a regulation

Article 29 – paragraph 1 – point d

Text proposed by the Commission

Amendment

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 ;

(d) enable ***and ensure*** 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 ***to the extent artificial intelligence can facilitate certain functionalities while preserving ethical standards in full compliance with the EU acquis;***

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

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.]

Directive in the footnote.]

Amendment 74

Proposal for a regulation

Article 29 – paragraph 1 – point h a (new)

Text proposed by the Commission

Amendment

(h a) support the compliance with the requirements of the other relevant EU legislation, by facilitating access to relevant information related to the implementation and enforcement of such legislation;

Amendment 75

Proposal for a regulation

Article 29 – paragraph 5 – subparagraph 1 – point a

Text proposed by the Commission

Amendment

the technical arrangements for maintaining and employing the electronic systems that the Member States and the Commission have developed pursuant to Article 16(1) of Regulation (EU) No 952/2013;

(a) the technical arrangements for maintaining and employing the electronic systems that the Member States and the Commission have developed pursuant to Article 16(1) of Regulation (EU) No 952/2013 and pursuant to Regulation (EU) No 2022/2399 in relation with Regulation (EU) [laying down measures for a high common level of cybersecurity at the institutions, bodies, offices and agencies of the Union] and with Directive (EU) 2022/2555, including guidelines issued by the European Union Agency for Cybersecurity (ENISA);

Amendment 76

Proposal for a regulation

Article 30 – paragraph 1

Text proposed by the Commission

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** 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 77

Proposal for a regulation

Article 30 – paragraph 1 a (new)

Text proposed by the Commission

Amendment

1 a. Member States shall ensure that the applications referred to in paragraph 1 comply with the provisions of Directive (EU) 2022/2555 of the European Parliament and of the Council of 14 December 2022 on measures for a high common level of cybersecurity across the Union, amending Regulation (EU) No 910/2014 and Directive (EU) 2018/1972, and repealing Directive (EU) 2016/1148 (NIS 2 Directive) in particular in regard to cybersecurity risk-management measures. Member States shall cover the customs infrastructure in their national cybersecurity strategy.

Amendment 78

Proposal for a regulation

Article 30 – paragraph 2

Text proposed by the Commission

Amendment

Member States may request the EU Customs Authority to develop the applications referred to in paragraph 1. In that case, those Member States shall finance the development.

2. Member States may request the EU Customs Authority to develop the applications ***that are necessary to comply with the requirement*** referred to in paragraph 1. In that case, those Member States shall finance the development.

Amendment 79

Proposal for a regulation Article 31 – paragraph -1 (new)

Text proposed by the Commission

Amendment

-1 *The processing of personal data and other data in the EU Customs Data Hub shall be without prejudice to Regulation (EU) 2016/679 and shall aim at safeguarding sensitive data of economic operators, throughout the provisions of the present Article.*

Amendment 80

Proposal for a regulation Article 31 – paragraph 1 – point b

Text proposed by the Commission

Amendment

demonstrate that person's compliance with customs legislation and other legislation applied by customs authorities.

(b) demonstrate that person's compliance with customs legislation and other legislation applied by customs authorities ***for which purpose the identity of the manufacturer of the goods is essential.***

Amendment 81

Proposal for a regulation Article 31 – paragraph 2 – subparagraph 1 – introductory part

Text proposed by the Commission

Amendment

A customs authority ***may*** process data, including personal and commercially sensitive data, stored or otherwise available in the EU Customs Data Hub, exclusively and to the extent necessary for the following purposes:

A customs authority ***shall*** process data, including personal and commercially sensitive data ***such as the identity of the manufacturer of a product***, stored or otherwise available in the EU Customs Data Hub, exclusively and to the extent necessary for the following purposes:

Amendment 82

Proposal for a regulation

Article 31 – paragraph 3 – introductory part

Text proposed by the Commission

The EU Customs Authority may process data, including personal and commercially sensitive data, stored or otherwise available in the EU Customs Data Hub exclusively and to the extent necessary for the following purposes:

Amendment

3. The EU Customs Authority may process data, including personal and commercially sensitive data ***such as the identity of the manufacturer of a product***, stored or otherwise available in the EU Customs Data Hub exclusively and to the extent necessary for the following purposes:

Amendment 83

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.

Amendment 84

Proposal for a regulation

Article 31 – paragraph 7 a (new)

Text proposed by the Commission

Amendment

7 a. The national competent authorities as designated under other relevant legislation may access data, including personal and commercially sensitive data such as the identity of the manufacturer or a product, stored or otherwise available in the EU Customs Data Hub exclusively and to the extent necessary to ensure that non-compliant products do not enter the Union. The Commission shall lay down, by means of implementing acts pursuant to paragraph 14 of this Article, rules and

modalities for accessing or storing such data.

Amendment 85

Proposal for a regulation Article 31 – paragraph 8

Text proposed by the Commission

The competent authorities as defined in Article 3, point (3), of Regulation (EU) 2017/625 of the European Parliament and of the Council⁶⁷ may access data, including personal and commercially sensitive data, store or otherwise available in the EU Customs Data Hub exclusively and to the extent necessary for enforcing Union legislation governing the placing on the market or the safety of food, feed and plants and for cooperating with customs authorities to **minimise the risks** that non-compliant **products** enter the Union and under the conditions determined in an implementing act adopted pursuant to paragraph 14 of this Article.

⁶⁷ 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,

Amendment

8. The competent authorities as defined in Article 3, point (3), of Regulation (EU) 2017/625 of the European Parliament and of the Council⁶⁷ may access data, including personal and commercially sensitive data, store or otherwise available in the EU Customs Data Hub exclusively and to the extent necessary for enforcing Union legislation governing the placing on the market or the safety of food, feed and plants and for cooperating with customs authorities to **ensure** that non-compliant **goods do not** enter the Union, and under the conditions determined in an implementing act adopted pursuant to paragraph 14 of this Article.

⁶⁷ 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).

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).

Amendment 86

Proposal for a regulation

Article 31 – paragraph 11 a (new)

Text proposed by the Commission

Amendment

11 a. Domestic Advisory Groups, under Free Trade Agreements, or other relevant stakeholders will provide information to the EU Customs Data Hub relevant to the applicability or circumvention of unilateral trade measures. This information shall be verified and submitted prior to the annual meeting of the Customs Advisory Board. The Commission shall specify, by means of an implementing act, the rules for determining the relevant stakeholders, for transmitting the mission of the EU Customs Data Hub and for their prior verification. This implementing act shall be adopted in accordance with the examination procedure referred to in Article 262(4).

Amendment 87

Proposal for a regulation

Article 31 – paragraph 11 b (new)

Text proposed by the Commission

Amendment

11 b. Without prejudice to Articles 32 and 38, any natural or legal person residing or having its registered office in a Member State may request access to non-personal or non-commercially sensitive data, stored or otherwise available in the EU Customs Data Hub under the

*conditions specified in Regulation (EC)
No 1049/2001 of the European
Parliament and of the Council of 30 May
2001 regarding public access to European
Parliament, Council and Commission
documents.*

Amendment 88

Proposal for a regulation

Article 31 – paragraph 11 c (new)

Text proposed by the Commission

Amendment

11 c. Relevant data may be made available to third countries' customs and market surveillance authorities to allow cooperation between EU and third countries' customs authorities only to the extent necessary to ensure compliance of imports with EU law.

Amendment 89

Proposal for a regulation

Article 31 – paragraph 14 – subparagraph 1 – introductory part

Text proposed by the Commission

Amendment

The Commission shall lay down, by means of implementing acts, rules and modalities for accessing or processing data, including personal and commercially sensitive data, stored or otherwise available in the EU Customs Data Hub by the authorities referred to in paragraphs 6 to 11. In determining those rules and modalities, the Commission shall, for each authority or category of authorities:

The Commission shall lay down, by means of implementing acts, rules and modalities for accessing or processing data, including personal and commercially sensitive data, stored or otherwise available in the EU Customs Data Hub by the authorities referred to in paragraphs 6 to 11, ***as well as confidentiality and accountability rules for all persons with access to the data. The rules shall ensure that the information to be provided in the EU Customs Data Hub is correct and reliable.*** In determining those rules and modalities, the Commission shall, for each authority or category of authorities:

Amendment 90

Proposal for a regulation

Article 31 – paragraph 14 – subparagraph 1 – point d

Text proposed by the Commission

consider the need for the authority concerned to designate a specific contact point, person or persons or to provide additional safeguards;

Amendment

(d) ***request*** for the authority concerned to designate a specific contact point, person or persons or to provide additional safeguards;

Amendment 91

Proposal for a regulation

Article 32 – paragraph 1 – point b

Text proposed by the Commission

data subjects who are occasionally involved in activities covered by the customs legislation or by other legislation applied by the customs authorities;

Amendment

(b) data subjects who ***are economic operators that*** are occasionally involved in activities covered by the customs legislation or by other legislation applied by the customs authorities;

Amendment 92

Proposal for a regulation

Article 32 – paragraph 1 – point c

Text proposed by the Commission

data subjects whose personal information is contained in the supporting documents referred to in Article 40, or in any additional evidence required for the fulfilment of the obligations imposed by customs legislation and other legislation applied by the customs authorities;

Amendment

(c) data subjects ***who are economic operators*** whose personal information is contained in the supporting documents referred to in Article 40, or in any additional evidence required for the fulfilment of the obligations imposed by customs legislation and other legislation applied by the customs authorities;

Amendment 93

Proposal for a regulation

Article 32 – paragraph 1 – point d

Text proposed by the Commission

data subjects whose personal data is contained in the data collected for risk management purposes pursuant to Article 50(3), point (a);

Amendment

(d) data subjects ***who are economic operators*** whose personal data is contained in the data collected for risk management purposes pursuant to Article 50(3), point (a);

Amendment 94

**Proposal for a regulation
Article 37 – paragraph 3**

Text proposed by the Commission

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.

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. ***Such interoperability may also be allowed for third countries' relevant authorities with a view to cooperation with EU authorities only to the extent necessary to ensure compliance of imports with EU law.***

Amendment 95

**Proposal for a regulation
Article 37 – paragraph 4**

Text proposed by the Commission

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

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 use the specific services and systems of the EU Customs Data Hub in accordance with Article 31. ***Such services and systems may also be allowed for third countries'***

relevant authorities with a view to cooperation with EU authorities only to the extent necessary to ensure compliance of imports with EU law.

Amendment 96

Proposal for a regulation

Article 39 – paragraph 2 a (new)

Text proposed by the Commission

Amendment

2 a. *A comprehensive and user-friendly digital interface shall also provide access to all information related to autonomous measures, including tariffs, quotas, sanctions, and embargoes with the aim of enhancing companies' compliance with these measures. This shall also promote greater coherence among various autonomous measures.*

Amendment 97

Proposal for a regulation

Article 50 – paragraph 3 – point a

Text proposed by the Commission

Amendment

collecting, processing, exchanging and analysing relevant data available in the EU Customs Data Hub and from other sources, including relevant data from authorities other than customs authorities;

(a) ***to the extent necessary*** collecting, processing, exchanging and analysing relevant data available in the EU Customs Data Hub and from other sources, including relevant data from authorities other than customs authorities;

Amendment 98

Proposal for a regulation

Article 51 – paragraph 1

Text proposed by the Commission

Amendment

The Commission ***may*** establish common priority control areas and common risk

1. The Commission ***shall*** establish common priority control areas and

criteria and standards for any type of risk, including but not limited to risks relating to financial interests.

common risk criteria and standards for any type of risk, including but not limited to risks relating to financial interests.

Amendment 99

Proposal for a regulation Article 51 – paragraph 2

Text proposed by the Commission

Without prejudice to paragraph 6, point (f), of this Article and to Article 43, the Commission **may** identify specific areas in the domain of other legislation applied by the customs authorities that warrant priority treatment for customs risk management and controls.

Amendment

2. Without prejudice to paragraph 6, point (f), of this Article and to Article 43, the Commission **shall** identify specific areas in the domain of other **relevant** legislation applied by the customs authorities that warrant priority treatment for customs risk management and controls, **including mandatory customs controls. Such identification shall be based on the identification of high risk transactions as provided in the framework of the other relevant legislation, or on any other relevant sources.**

Amendment 100

Proposal for a regulation Article 51 – paragraph 2 a (new)

Text proposed by the Commission

Amendment

2 a. For the purpose of paragraphs 1 and 2, the Customs Advisory Board is entitled to:

(a) inform the Commission of substantiated concerns that may guide the establishment of temporary and country-specific priority control areas for the purposes of paragraphs 1 and 2;

(b) contribute to the identification of the specific areas in the domain of other legislation for the purpose of paragraphs 1 and 2.

Amendment 101

Proposal for a regulation

Article 51 – paragraph 3 – introductory part

Text proposed by the Commission

The Commission *may*:

Amendment

3. The Commission ***shall as necessary***:

Amendment 102

Proposal for a regulation

Article 51 – paragraph 4

Text proposed by the Commission

For the purposes referred to in paragraphs 1 to 3, the Commission may collect, process and analyse data available in the EU Customs Data Hub and from other sources, including from authorities other than customs authorities.

Amendment

4. For the purposes referred to in paragraphs 1 to 3, the Commission may collect, process and analyse data available in the EU Customs Data Hub and from other sources, including from authorities other than customs authorities, ***including from third countries, from the secretariats under relevant Multilateral Environmental Agreements and the Customs Advisory Board.***

Amendment 103

Proposal for a regulation

Article 53 – paragraph 1

Text proposed by the Commission

All risk information, signals, risk analysis results, control recommendations, control decisions and control results, shall be recorded in the operational process to which they relate and in the EU Customs Data Hub, irrespective of whether they were based on national or common risk analysis, or whether they were based on random selection. Customs authorities shall share risk information with each other, with the EU Customs Authority and with

Amendment

1. All risk information, signals, risk analysis results, control recommendations, control decisions and control results, shall be recorded in the operational process to which they relate and in the EU Customs Data Hub, irrespective of whether they were based on national or common risk analysis, or whether they were based on random selection. Customs authorities shall share risk information with each other, with the EU Customs Authority and with

the Commission.

the Commission, *and where appropriate, with the secretariats under Multilateral Environmental Agreements provided that personal data are protected.*

Amendment 104

Proposal for a regulation Article 54 – paragraph 1

Text proposed by the Commission

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 **two** years. ***The Commission shall make this evaluation available to the Executive Board of the EU Customs Authority.*** The Commission may in addition arrange evaluation activities to be carried out where it considers necessary, and on an ongoing basis.

Amendment 105

Proposal for a regulation Article 60 – paragraph 1

Text proposed by the Commission

The customs authorities responsible for placing the goods in a customs procedure in accordance with Article 42(3) shall decide on the release of the goods ***taking into account*** the result of the risk analysis of the data provided by the importer or exporter and, where applicable, the results of any control.

Amendment

1. The customs authorities responsible for placing the goods in a customs procedure in accordance with Article 42(3) shall decide on the release of the goods ***based on*** the result of the risk analysis of the data provided by the importer or exporter and, where applicable, the results of any control ***and based on risk assessments as provided for in Article 51.***

Amendment 106

Proposal for a regulation Article 75 – paragraph 1

Text proposed by the Commission

Where, for any reason, goods cannot be maintained in temporary storage, the customs authorities shall without delay take all measures necessary **to** dispose of the **goods** in accordance with **Articles 76, 77 and 78**.

Amendment

Where, for any reason, goods cannot be maintained in temporary storage, the customs authorities shall without delay take all measures necessary, **if:**

(i) the products are perishable, to donate the products concerned to charitable organisations or organisations that benefit public interest,

(ii) the products are not perishable, to recycle the products concerned.

Where points (i) and (ii) are not possible, the customs authorities shall dispose of the respective products in accordance with national law consistent with Union law.

Amendment 107

Proposal for a regulation Article 76 – paragraph 1

Text proposed by the Commission

Where the customs authorities have reasonable grounds for so doing, they may require goods which have been presented to them to be destroyed and shall inform the importer, exporter and the holder of the goods accordingly. The costs of the destruction shall be borne by the importer or the exporter.

Amendment

1. Where the customs authorities have reasonable grounds for so doing, they may require goods which have been presented to them to be ***donated, recycled or otherwise*** destroyed ***as provided for in Article 75*** and shall inform the importer, exporter and the holder of the goods accordingly. The costs of the destruction shall be borne by the importer or the exporter.

Amendment 108

Proposal for a regulation Article 76 – paragraph 4

Text proposed by the Commission

4. The Commission shall specify, by means of implementing acts, the procedure for the destruction of goods. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).

Amendment

4. The Commission shall specify, by means of implementing acts, the procedure for the destruction of goods ***which shall take into account the safety of customs officers for the persons performing the destruction.*** Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).

Amendment 109

Proposal for a regulation Article 80 – paragraph 2

Text proposed by the Commission

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.

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, ***including the final destination*** 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.***

Amendment 110

Proposal for a regulation Article 81 – paragraph 1

Text proposed by the Commission

Without prejudice to the activities of the EU Customs Authority set out in Title XII, the customs office of first entry shall, within ***specific*** time-limits, ensure that a risk analysis is carried out, ***primarily*** for security and safety purposes ***and, where possible***, for other purposes, on the basis of the advance cargo information and other information provided or made available through the EU Customs Data Hub and shall take the necessary measures based on the results of that risk analysis.

Amendment

1. Without prejudice to the activities of the EU Customs Authority set out in Title XII, the customs office of first entry shall, within ***adequate and risk-proportionate*** time-limits, ensure that a risk analysis is carried out, for security and safety purposes, ***as well as*** for other ***compliance*** purposes, on the basis of the advance cargo information and other information provided or made available through the EU Customs Data Hub and shall take the necessary measures based on the results of that risk analysis.

Amendment 111

Proposal for a regulation
Article 86 – paragraph 5

Text proposed by the Commission

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

Amendment

5. Non-Union goods in temporary storage shall be placed under a customs procedure ***90 days following their presentation to customs***, unless the customs authorities require the goods to be presented. In exceptional cases, that time limit may be extended.

Amendment 112

Proposal for a regulation
Article 88 – paragraph 3 – point a

Text proposed by the Commission

the required data has been provided or made available to customs authorities, ***which*** must include at least the importer responsible for the goods, the seller, the

Amendment

(a) the required ***compliant*** data has been provided or made available to customs authorities. ***The required data*** must include at least the importer

buyer, the manufacturer, the product supplier where this is different from the manufacturer, the responsible economic operator in the Union pursuant to Article 4 of Regulation (EU) 2019/1020 and Art. 16 of Regulation of the European Parliament and of the Council (EU) 2023/XXXX⁶⁹, the value, the origin, the tariff classification and a description of the goods, the unique reference of the consignment and its location, and the list of relevant other legislation applied by the customs authorities;

responsible for the goods, the seller, the buyer, the manufacturer, the product supplier where this is different from the manufacturer, ***in case of finished or semi-finished goods the origin of components in case this is relevant for the enforcement of other relevant legislation and in case different from the origin of the goods to be placed***, the responsible economic operator in the Union pursuant to Article 4 of Regulation (EU) 2019/1020 and Art. 16 of Regulation of the European Parliament and of the Council (EU) 2023/XXXX⁶⁹, the value, the origin, the tariff classification and a description of the goods, the unique reference of the consignment and its location, and the list of relevant other legislation applied by the customs authorities;

⁶⁹ Regulation of the European Parliament and of the Council (EU) No 2023/... of .../2023 on general product safety, amending Regulation (EU) No 1025/2012 of the European Parliament and of the Council, and repealing Council Directive 87/357/EEC and Directive 2001/95/EC of the European Parliament and of the Council (OJ L...).

⁶⁹ Regulation of the European Parliament and of the Council (EU) No 2023/... of .../2023 on general product safety, amending Regulation (EU) No 1025/2012 of the European Parliament and of the Council, and repealing Council Directive 87/357/EEC and Directive 2001/95/EC of the European Parliament and of the Council (OJ L...).

Amendment 113

Proposal for a regulation

Article 88 – paragraph 3 – point d

Text proposed by the Commission

(d) the goods comply with the relevant other legislation applied by the customs authorities.

Amendment

(d) ***it has been ascertained that*** the goods comply with the relevant other legislation applied by the customs authorities.

Amendment 114

Proposal for a regulation

Article 95 – paragraph 1

Text proposed by the Commission

1. Exporters wishing to take goods out of the customs territory of the Union shall provide minimum pre-departure information within ***a specific*** time-limit before the goods are taken out of the customs territory of the Union.

Amendment

1. Exporters wishing to take goods out of the customs territory of the Union shall provide minimum pre-departure information within ***an adequate and risk-proportionate*** time-limit before the goods are taken out of the customs territory of the Union.

Amendment 115

Proposal for a regulation

Article 95 – paragraph 3 – point f a (new)

Text proposed by the Commission

Amendment

(f a) information allowing the identification of the nature of the goods and their customs classification with a view to compliance with other relevant legislation.

Amendment 116

Proposal for a regulation

Article 97 – paragraph 1

Text proposed by the Commission

Amendment

1. Without prejudice to the activities of the EU Customs Authority set out in Title IV, the customs office of export shall, within ***a specific*** time-limit, ensure that a risk analysis is carried out, ***primarily*** for security and safety purposes ***and, where possible,*** for other purposes, on the basis of the pre-departure information and other information provided or made available through the EU Customs Data Hub and shall take the necessary measures based on the results of that risk analysis.

1. Without prejudice to the activities of the EU Customs Authority set out in Title IV, the customs office of export shall, within ***an adequate and risk-proportionate*** time-limit, ensure that a risk analysis is carried out, for security and safety purposes ***as well as*** for other ***compliance*** purposes, on the basis of the pre-departure information and other information provided or made available through the EU Customs Data Hub and shall take the necessary measures based on the results of that risk analysis.

Amendment 117

Proposal for a regulation

Article 118 – paragraph 2 – point b

Text proposed by the Commission

(b) the goods comply with the other legislation applied by the customs authorities.

Amendment

(b) ***it has been ascertained that*** the goods comply with the other legislation applied by the customs authorities.

Amendment 118

Proposal for a regulation

Article 132 – paragraph 2 – point f

Text proposed by the Commission

(f) the goods comply with the relevant other legislation applied by the customs authorities.

Amendment

(f) ***it has been ascertained that*** the goods comply with the relevant other legislation applied by the customs authorities.

Amendment 119

Proposal for a regulation

Article 135 – paragraph 2 – point e

Text proposed by the Commission

(e) the goods comply with the relevant the other legislation applied by the customs authorities.

Amendment

(e) ***it has been ascertained that*** the goods comply with the relevant the other legislation applied by the customs authorities.

Amendment 120

Proposal for a regulation

Article 149 – paragraph 3 a (new)

Text proposed by the Commission

Amendment

3 a. In case the reasonable doubt persists as to the authenticity of the document in question or the real origin of the products, the customs authorities

dealing with the arrival of the goods concerned shall refuse entitlement to the preferences and inform the customs authorities of the third country concerned and shall reject the declaration. The refusal shall be notified in the EU Customs Data Hub.

Amendment 121

Proposal for a regulation Article 150 – paragraph 10

Text proposed by the Commission

10. **Where** the importer has opted to apply the simplified tariff treatment for distance sales, ***the importer may not benefit from*** the measures referred to in Article 145(2), points (d) and (e), or from non-tariff preferential measures.

Amendment

10. ***Even if*** the importer has opted to apply the simplified tariff treatment for distance sales, the measures referred to in Article 145(2), points (d) and (e), or from non-tariff preferential measures ***apply***.

Amendment 122

Proposal for a regulation Article 159 – paragraph 2 – subparagraph 2

Text proposed by the Commission

Where the information provided or made available for the purpose of the procedures referred to in paragraph 1 leads to all or part of the import duty not being collected, the person who provided that information and who knew, or who ought reasonably to have known, that such information was false shall also be a debtor.

Amendment

Where the information provided or made available for the purpose of the procedures referred to in paragraph 1 leads to all or part of the import duty not being collected, the person who provided that information and who knew, or who ought reasonably to have known, that such information was false shall also be a debtor. ***That person shall be responsible for the payment of any other applicable charges.***

Amendment 123

Proposal for a regulation Article 159 – paragraph 3

Text proposed by the Commission

3. Where Title XII, Chapter 6, Section 4 of Directive 2006/112/EC applies to the distance sales of goods to be imported from third countries or territories to a customer in the customs territory of the Union, the deemed importer shall incur a customs debt when the payment for the distance sale is accepted and shall be the debtor.

Amendment

3. Where Title XII, Chapter 6, Section 4 of Directive 2006/112/EC applies to the distance sales of goods to be imported from third countries or territories to a customer in the customs territory of the Union, the deemed importer shall incur a customs debt when the payment for the distance sale is accepted and shall be the debtor. ***The deemed importer shall also be responsible for the payment of any other applicable charges.***

Amendment 124

**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.

Amendment 125

**Proposal for a regulation
Article 203 – paragraph 1 – point a**

Text proposed by the Commission

(a) a crisis at the border of one or more Member States that ***has*** an impact on the customs processes;

Amendment

(a) a crisis at the border of one or more Member States that ***may have*** an impact on the customs processes;

Amendment 126

Proposal for a regulation

Article 203 – paragraph 2 – point b a (new)

Text proposed by the Commission

Amendment

(b a) a collaboration framework between customs authorities and other Union institutions, bodies, offices and agencies in areas where their activities relate to the management of the customs union.

Amendment 127

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.

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, ***the European Parliament and the Council.***

Amendment 128

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 Chair of the Customs Advisory Board will participate in the meetings of the cell.***

Amendment 129

Proposal for a regulation

Article 207 – paragraph 2 – point a

Text proposed by the Commission

the EU Customs Authority shall contribute to the operational management of the customs union, and thereby coordinate and supervise operational cooperation between customs authorities and pool and provide technical expertise to increase efficiency and delivery of results;

Amendment

(a) the EU Customs Authority shall contribute to the operational management of the customs union, and thereby coordinate and supervise operational cooperation between customs authorities and pool and provide technical expertise ***guidance in best practices*** to increase efficiency and delivery of results;

Amendment 130

Proposal for a regulation

Article 207 – paragraph 2 – point d a (new)

Text proposed by the Commission

Amendment

(d a) 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.

Amendment 131

Proposal for a regulation

Article 207 – paragraph 2 – point d b (new)

Text proposed by the Commission

Amendment

(d b) the EU Customs Authority shall actively contribute to the effective performance by customs authorities of their mission to support legitimate business activity, by maintaining a proper balance between customs controls, the facilitation of legitimate trade, the protection from illegal trade and the simplification of customs processes and procedures fully in line with this Regulation.

Amendment 132

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

Text proposed by the Commission

Amendment

2 a. Without prejudice to the respective responsibilities of the Commission, of ENISA and of the Member States, the EU Customs Authority shall make sure the EU Customs Data Hub is adequately protected against potential interference activities and cyberattacks and with this regard, help raise awareness among national customs authorities.

Amendment 133

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

Text proposed by the Commission

Amendment

-a support national customs authorities in their fight against the circumvention of customs legislation and other relevant legislation by fraudulent economic operators;

Amendment 134

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

Text proposed by the Commission

Amendment

prepare the minimum common training content for customs officers in the Union and monitor its use by customs authorities;

(c) prepare the minimum common training content for customs officers in the Union and **where appropriate in liaison with other relevant EU or international institutions and** monitor its use by customs authorities;

Amendment 135

Proposal for a regulation

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

Text proposed by the Commission

Amendment

(c a) prepare the minimum common training content for the Trust and Check traders, in accordance with Article 25(3)(e);

Amendment 136

Proposal for a regulation

Article 208 – paragraph 3 – point c b (new)

Text proposed by the Commission

Amendment

(c b) provide support and guidance to SMEs and MSMEs, including through guidelines and manuals, to facilitate the understanding of customs legislation and procedures and to meet the criteria of the Trust and Check traders program set out in Article 25(3);

Amendment 137

Proposal for a regulation

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

Text proposed by the Commission

Amendment

(i a) to support the enforcement of relevant provisions of the Unfair Commercial Practices Directive;

Amendment 138

Proposal for a regulation

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

Text proposed by the Commission

Amendment

(i a) supervise and coordinate the application of the cooperation framework in accordance with Article 242(1);

Amendment 139

Proposal for a regulation

Article 208 – paragraph 3 – point i b (new)

Text proposed by the Commission

Amendment

(i b) cooperate with the secretariats of the relevant Multilateral Environmental Agreements where relevant;

Amendment 140

Proposal for a regulation

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

Text proposed by the Commission

Amendment

(l a) proactively foster a common approach of customs in view of a revision of the Harmonised System with a view of supporting the European Green Deal and trade in green goods;

Amendment 141

Proposal for a regulation

Article 208 – paragraph 3 – point l b (new)

Text proposed by the Commission

Amendment

(l b) provide input to the Commission on legislative proposals that may have potential consequences when it comes to the mission, role or functioning of the customs;

Amendment 142

Proposal for a regulation

Article 208 – paragraph 3 – point l c (new)

Text proposed by the Commission

Amendment

(l c) facilitate among national customs authorities an agreement on a common methodology and reliable data in view of calculating the customs revenue gap;

Amendment 143

Proposal for a regulation

Article 208 – paragraph 3 – point l d (new)

Text proposed by the Commission

Amendment

(l d) ensure harmonised and unified data requirements on economic operators.

Amendment 144

Proposal for a regulation

Article 208 – paragraph 3 a (new)

Text proposed by the Commission

Amendment

3 a. By 2029 and after consultation of the EU Customs Authority, the Commission shall publish a report assessing the consistency between this Regulation and the modalities established by other legislations for their own objective, with accompanying proposals if needed. The report shall be forwarded to the European Parliament and the Council.

Amendment 145

Proposal for a regulation

Article 211 – paragraph 1 – point d a (new)

Text proposed by the Commission

Amendment

(d a) a Customs Advisory Board who shall exercise the functions set out in Article 221a.

Amendment 146

Proposal for a regulation Article 212 – paragraph 1

Text proposed by the Commission

Amendment

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 member designated by the European Parliament**, all with voting rights.

Amendment 147

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

Amendment 148

Proposal for a regulation Article 212 – paragraph 5

Text proposed by the Commission

Amendment

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 **twice**.

Amendment 149

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

Text proposed by the Commission

Amendment

5 a. The Chair of the Customs Advisory Board referred to in Article 221a shall participate with observer status in the Management Board.

Amendment 150

Proposal for a regulation Article 214 – paragraph 4

Text proposed by the Commission

Amendment

4. The Management Board **may** invite any person whose opinion may be of interest to attend its meetings as an observer.

4. The Management Board **shall** invite any person whose opinion may be of interest to attend its meetings as an observer, **namely representatives designated to the Customs Advisory Board as defined in Article 215(1)(v a).**

Amendment 151

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

Text proposed by the Commission

Amendment

(v a) establish an advisory body representing the full range of interested parties affected by the work of the EU Customs Authority established in the Union, which it shall consult prior to making decisions. These interested parties shall include customs agents established in the EU. The Management Board shall not, in any case, be bound by the opinion of the advisory body.

Amendment 152

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

Text proposed by the Commission

Amendment

**(v a) Participation of Third Countries
Representatives as observers in the
Customs Advisory Board may be possible
when conditions for such participation
are established in EU Agreements and
when reciprocity is met.**

Amendment 153

Proposal for a regulation
Article 217 – paragraph 4

Text proposed by the Commission

Amendment

The Executive Board shall be composed of the two representatives of the Commission to the Management Board **and** three other members appointed by the Management Board from among its members with the right to vote. The Chairperson of the Management Board shall also be the Chairperson of the Executive Board. The Executive Director shall take part in the meetings of the Executive Board, but shall not have the right to vote. The decisions of the Executive Board shall be taken by simple majority. Decisions with respect to paragraph (2), point (b) may only be taken if one representative of the Commission casts a positive vote.

4. The Executive Board shall be composed of the two representatives of the Commission to the Management Board, three other members appointed by the Management Board from among its members with the right to vote **and the chair of the Customs Advisory Group referred to in Article 221a**. The Chairperson of the Management Board shall also be the Chairperson of the Executive Board. The Executive Director shall take part in the meetings of the Executive Board, but shall not have the right to vote. The decisions of the Executive Board shall be taken by simple majority. Decisions with respect to paragraph (2), point (b) may only be taken if one representative of the Commission casts a positive vote.

Amendment 154

Proposal for a regulation
Title XII – Chapter 3 – Section 3 a (new)

Text proposed by the Commission

Amendment

SECTION 3 a (new)

THE CUSTOMS ADVISORY BOARD

Article 221 a (new)

Customs Advisory Board

- 1. A Customs Advisory Board is established to assist the Executive Board and the EU Customs Authority.***
- 2. The Customs Advisory Board is tasked to:***
 - (a) give input on the customs dimensions of other legislation;***
 - (b) send early warnings in case of a substantiated concern that a certain goods imported in the EU is likely to infringe customs legislation or other legislation.***
- 3. The Customs Advisory Board (CAB) shall be composed of 10 representatives of civil society organisations and business in a balanced manner, representing employers federation, including at least one SME federation, pan-European consumers organisations and trade unions and human rights and environment civil social organisations. The CAB shall adopt its rules of procedure 6 months after the appointment of its members. The Commission shall ensure the secretariat. The CAB shall take its decisions on a consensual basis. The mandate of the members shall be 48 months and may be extendable.***
- 4. The Customs Advisory Board shall hold at least one ordinary meeting every six months. In addition, it shall meet at the request of the EU Customs Authority or Executive Board.***
- 5. Domestic Advisory Groups (DAG) established under FTAs shall provide input relevant for early warnings on illegal trade or other risks of circumvention of existing EU legislation. The information by DAGs may be provided up to two weeks prior to the ordinary meeting of the CAB through the specific platform in the EU Customs Data***

Amendment 155

Proposal for a regulation Article 235 – paragraph 1

Text proposed by the Commission

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.

Amendment

1. Not later than [OP please insert the date = 4 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.

Amendment 156

Proposal for a regulation Article 240 – paragraph 1

Text proposed by the Commission

Customs authorities 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 the field* other legislation applied by the customs authorities, collection of duties and taxes and other relevant fields of cooperation. Where appropriate, customs authorities shall also cooperate with relevant bodies, expert groups, agencies, offices or networks coordinating the activities of other authorities at Union level. Where appropriate, customs authorities shall also cooperate with other relevant parties at EU level, as referred to in paragraph 9, and the involved customs authorities shall notify the EU Customs Authority.

Amendment

1. Customs authorities 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, **and any other authorities responsible for the implementation of** other legislation applied by the customs authorities, collection of duties and taxes and other relevant fields of cooperation. **Customs authorities shall immediately alert relevant authorities of suspected infringement to other EU legislations and send a notification in the EU Customs Data Hub.** Where appropriate, customs authorities shall also cooperate with relevant bodies, expert groups, agencies, offices or networks coordinating the activities of other authorities at Union level. Where

appropriate, customs authorities shall also cooperate with other relevant parties at EU level, as referred to in paragraph 9, and the involved customs authorities shall notify the EU Customs Authority.

Amendment 157

Proposal for a regulation

Article 240 – paragraph 2 – point d a (new)

Text proposed by the Commission

Amendment

(d a) the exchange of skills and best practices through joint trainings on how to detect non-compliant products, including keeping up to date on any other Union legislation that sets compliance requirements such as those related to product safety and sustainability.

Amendment 158

Proposal for a regulation

Article 242 – paragraph 1 – point -a (new)

Text proposed by the Commission

Amendment

-a determining a list of services defining clearly the possible role of customs in the application of other relevant policies at the borders of the Union;

Amendment 159

Proposal for a regulation

Article 243 – paragraph 1

Text proposed by the Commission

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

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.

of third countries and international organisations. ***National customs authorities and other relevant national competent authorities shall be informed of these arrangements.*** These arrangements shall not create legal obligations incumbent on the Union. ***They may empower the EU Customs Authority to exchange information with third countries authorities, as well as best practices and conduct joint activities such as joint controls aiming at avoiding circumventions of Union customs legislation and other relevant legislation by fraudulent economic operators and at ensuring compliance of imports with EU law.***

Amendment 160

Proposal for a regulation Article 247 – paragraph 1

Text proposed by the Commission

1. ***When*** the person responsible for an act or ***an*** omission ***resulting*** in a customs infringement ***referred to in*** Article 252 ***provides the evidence that that person*** acted in good faith, ***it is*** taken into account ***in*** determining the ***sanction*** referred to in Article 254.

Amendment

1. ***Where*** the person responsible for an act or omission ***which has resulted*** in a customs infringement ***within the meaning of*** Article 252 ***proves that he*** acted in good faith, ***this shall be*** taken into account ***when*** determining the ***penalty*** referred to in Article 254. ***Priority shall be given to improving the company's processes in partnership in order to prevent errors before any sanction is imposed. When reducing the sanction to be imposed for the customs offence, the following circumstances shall be taken into account:***

(a) ***the goods in question are not subject to the other legislation applied by the customs authorities;***

(b) ***the customs offence does not have a significant impact on the determination of the amount of customs duties and other charges to be paid;***

- (c) *the person responsible for the infringement co-operates effectively with the customs authority;*
- (d) *the previous experience with the economic operator;*
- (e) *the complexity of the underlying transaction, the number of similar transactions;*
- (f) *the clarity of the provisions to be complied with;*
- (g) *the rectification of incomplete or erroneous information by subsequent data transmission.*

Justification

Following the logics of recital 62, more criteria is needed for the establishment of mitigating circumstances.

Amendment 161

Proposal for a regulation

Article 252 – paragraph 1 – point g a (new)

Text proposed by the Commission

Amendment

(g a) *infringement to importer and deemed importer obligations in accordance to Articles 20 and 21.*

Amendment 162

Proposal for a regulation

Article 253 – paragraph 1 – subparagraph 1 (new)

Text proposed by the Commission

Amendment

The Commission, Member States and the EU Customs Authority shall exchange best practices and methodologies to improve the effectiveness of the sanctions. The Commission shall assess whether the sanctions as applied by Member States are sufficient to achieve its objectives.

Amendment 163

Proposal for a regulation Article 255 – paragraph 1 a (new)

Text proposed by the Commission

Amendment

1 a. *For the purpose of paragraph 1, the evaluation will take into account inter alia:*

- *the quality of the cooperation among customs authorities and between customs authorities and other relevant authorities;*
- *the effectiveness of customs controls, the relevance of existing technologies;*
- *the overall compliance of goods entering the customs territory of the EU with customs legislation and other legislation;*
- *the nature of the infringements broken down by category;*
- *the number of Authorized Economic Operators and Trust and Check traders, the percentage of withdrawals of the status and the reasons thereof;*
- *the nature of the working arrangements and the joint activities referred in Article 243;*
- *the compliance of imported goods with Union legislation on consumer protection, origin marking and labelling;*
- *an estimation of the customs revenue gap.*

Amendment 164

Proposal for a regulation Article 256 – paragraph 4

Text proposed by the Commission

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 Member States ***and the European Parliament*** for information. ***The Commission shall report the main findings in its report on the implementation of the common commercial policy.***

Amendment 165

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 ... [OP please insert the date = **4** 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 166

Proposal for a regulation

Article 258 – paragraph 1 – subparagraph 2 – point b a (new)

Text proposed by the Commission

Amendment

(b a) an assessment of the feasibility of Trust and Check status for small and medium-sized enterprises (SMEs), including, where appropriate, an analysis of the implications for appropriate certification criteria;

Amendment 167

Proposal for a regulation

Article 258 – paragraph 1 – subparagraph 2 – point b b (new)

Text proposed by the Commission

Amendment

(b b) an assessment of the deadlines set out in subparagraph 1 of Article 6(2) and subparagraph 1 of Article 6(3) in view of shortening them where appropriate;

Amendment 168

Proposal for a regulation

Article 258 – paragraph 1 – subparagraph 2 – point b c (new)

Text proposed by the Commission

Amendment

(b c) an assessment of the accuracy and reliability of the information provided into the EU Customs Data Hub;

Amendment 169

Proposal for a regulation

Article 258 – paragraph 1 – subparagraph 2 – point b d (new)

Text proposed by the Commission

Amendment

(b d) an assessment of the balance between accessibility and confidentiality of sensitive data provided and processed in the EU Customs Data Hub;

Amendment 170

Proposal for a regulation

Article 258 – paragraph 1 – subparagraph 2 – point b e (new)

Text proposed by the Commission

Amendment

(b e) an evaluation of the support services and of the resources available for user assistance, notably for the SMEs, and navigation of the EU Customs Data Hub.

Amendment 171

Proposal for a regulation Article 261 – paragraph 2

Text proposed by the Commission

The power to adopt delegated acts referred to in Articles 4, 6, 7, 10, 14, 19, 23, 25, 27, 28, 29, 31, 32, 56, 58, 59, 60, 63, 65, 66, 71, 72, 73, 77, 80, 81, 83, 85, 86, 88, 90, 91, 95, 97, 99, 101, 102, 105, 107, 108, 109, 111, 115, 116, 119, 123, 132, 148, 150, 156, 167, 168, 169, 170, 173, 175, 176, 179, 181, 186, 193, 199, 242, 244, 265 shall be conferred on the Commission.

Amendment

2. The power to adopt delegated acts referred to in Articles 4, 6, 7, 10, 14, 19, 23, **24**, 25, 27, 28, 29, 31, 32, 56, 58, 59, 60, 63, 65, 66, 71, 72, 73, 77, 80, 81, 83, 85, 86, 88, 90, 91, 95, 97, 99, 101, 102, 105, 107, 108, 109, 111, 115, 116, 119, 123, 132, 148, 150, 156, 167, 168, 169, 170, 173, 175, 176, 179, 181, 186, 193, 199, 242, 244, 265 shall be conferred on the Commission.

Amendment 172

Proposal for a regulation Article 261 – paragraph 3

Text proposed by the Commission

The delegation of power referred to in Articles 4, 6, 7, 10, 14, 19, 23, 25, 27, 28, 29, 31, 32, 56, 58, 59, 60, 63, 65, 66, 71, 72, 73, 77, 80, 81, 83, 85, 86, 88, 90, 91, 95, 97, 99, 101, 102, 105, 107, 108, 109, 111, 115, 116, 119, 123, 132, 148, 150, 156, 167, 168, 169, 170, 173, 175, 176, 179, 181, 186, 193, 199, 242, 244, 265 may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of the decision in the Official Journal of the European Union or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.

Amendment

3. The delegation of power referred to in Articles 4, 6, 7, 10, 14, 19, 23, **24**, 25, 27, 28, 29, 31, 32, 56, 58, 59, 60, 63, 65, 66, 71, 72, 73, 77, 80, 81, 83, 85, 86, 88, 90, 91, 95, 97, 99, 101, 102, 105, 107, 108, 109, 111, 115, 116, 119, 123, 132, 148, 150, 156, 167, 168, 169, 170, 173, 175, 176, 179, 181, 186, 193, 199, 242, 244, 265 may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of the decision in the Official Journal of the European Union or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.

Amendment 173

Proposal for a regulation Article 261 – paragraph 6

Text proposed by the Commission

A delegated act adopted pursuant to Articles 4, 6, 7, 10, 14, 19, 23, 25, 27, 28, 29, 31, 32, 56, 58, 59, 60, 63, 65, 66, 71, 72, 73, 77, 80, 81, 83, 85, 86, 88, 90, 91, 95, 97, 99, 101, 102, 105, 107, 108, 109, 111, 115, 116, 119, 123, 132, 148, 150, 156, 167, 168, 169, 170, 173, 175, 176, 179, 181, 186, 193, 199, 242, 244, 265 shall enter into force only if no objection has been expressed either by the European Parliament or the Council within a period of two months of notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or of the Council.

Amendment

6. A delegated act adopted pursuant to Articles 4, 6, 7, 10, 14, 19, 23, **24**, 25, 27, 28, 29, 31, 32, 56, 58, 59, 60, 63, 65, 66, 71, 72, 73, 77, 80, 81, 83, 85, 86, 88, 90, 91, 95, 97, 99, 101, 102, 105, 107, 108, 109, 111, 115, 116, 119, 123, 132, 148, 150, 156, 167, 168, 169, 170, 173, 175, 176, 179, 181, 186, 193, 199, 242, 244, 265 shall enter into force only if no objection has been expressed either by the European Parliament or the Council within a period of two months of notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or of the Council.

Amendment 174

Proposal for a regulation Article 265 – paragraph 2 – introductory part

Text proposed by the Commission

The following provisions shall apply from 1 March 2028:

Amendment

2. The following provisions shall apply from **12 months after the entry into force of the Regulation and not later than** 1 March 2028:

Amendment 175

Proposal for a regulation Article 265 – paragraph 3

Text proposed by the Commission

The functionalities of the EU Customs Data Hub laid down in Article 29 shall be fully operational by 31 December **2037**.

Amendment

3. The functionalities of the EU Customs Data Hub laid down in Article 29 shall be fully operational by 31 December **2035**.

Amendment 176

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

Text proposed by the Commission

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

Amendment

4. Economic operators may start fulfilling their reporting obligations under this Regulation by using the EU Customs Data Hub from 1 March **2031**.

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

The following list is drawn up under the exclusive responsibility of the rapporteur for the opinion. The rapporteur has received input from the following entities or persons in the preparation of the draft opinion, until the adoption thereof in committee:

| Entity and/or person |
|---|
| European Commission DG TAXUD |
| BEUC |
| FEB/VBO |
| Institute of Export and International Trade |
| Permanent Representation of Belgium to the EU |
| IEEP |
| Green Customs Initiative / UNEP |
| World Customs Organisation |

PROCEDURE – COMMITTEE ASKED FOR OPINION

| | |
|---|---|
| Title | Establishing the Union Customs Code and the European Union Customs Authority, and repealing Regulation (EU) No 952/2013 |
| References | COM(2023)0258 – C9-0175/2023 – 2023/0156(COD) |
| Committee responsible Date announced in plenary | IMCO 19.10.2023 |
| Opinion by Date announced in plenary | INTA 19.10.2023 |
| Associated committees - date announced in plenary | 19.10.2023 |
| Rapporteur for the opinion Date appointed | Saskia Bricmont 27.6.2023 |
| Discussed in committee | 28.11.2023 |
| Date adopted | 24.1.2024 |
| Result of final vote | <div style="display: flex; justify-content: space-between;"> +: 31 </div> <div style="display: flex; justify-content: space-between;"> –: 0 </div> <div style="display: flex; justify-content: space-between;"> 0: 8 </div> |
| Members present for the final vote | Anna-Michelle Asimakopoulou, Tiziana Beghin, Saskia Bricmont, Jordi Cañas, Daniel Caspary, Markéta Gregorová, Roman Haider, Heidi Hautala, Karin Karlsbro, Miapetra Kumpula-Natri, Danilo Oscar Lancini, Bernd Lange, Margarida Marques, Gabriel Mato, Sara Matthieu, Emmanuel Maurel, Carles Puigdemont i Casamajó, Samira Rafaela, Inma Rodríguez-Piñero, Ernő Schaller-Baross, Helmut Scholz, Joachim Schuster, Sven Simon, Dominik Tarczyński, Kathleen Van Brempt, Marie-Pierre Vedrenne, Jörgen Warborn, Jan Zahradil, Juan Ignacio Zoido Álvarez |
| Substitutes present for the final vote | Marek Belka, Michiel Hoogeveen, Włodzimierz Karpiński, Liudas Mažylis |
| Substitutes under Rule 209(7) present for the final vote | Hildegard Bentele, Izaskun Bilbao Barandica, Paolo Borchia, Antonio Maria Rinaldi, Domènec Ruiz Devesa, Lucia Vuolo |

FINAL VOTE BY ROLL CALL IN COMMITTEE ASKED FOR OPINION

| 31 | + |
|-----------|--|
| ID | Roman Haider |
| NI | Tiziana Beghin, Carles Puigdemont i Casamajó |
| PPE | Anna-Michelle Asimakopoulou, Hildegard Bentele, Daniel Caspary, Włodzimierz Karpiński, Gabriel Mato, Liudas Mažylis, Sven Simon, Lucia Vuolo, Jörgen Warborn, Juan Ignacio Zoido Álvarez |
| Renew | Izaskun Bilbao Barandica, Karin Karlsbro, Samira Rafaela, Marie-Pierre Vedrenne |
| S&D | Marek Belka, Miapetra Kumpula-Natri, Bernd Lange, Margarida Marques, Inma Rodríguez-Piñero, Domènec Ruiz Devesa, Joachim Schuster, Kathleen Van Brempt |
| The Left | Emmanuel Maurel, Helmut Scholz |
| Verts/ALE | Saskia Bricmont, Markéta Gregorová, Heidi Hautala, Sara Matthieu |

| 0 | - |
|---|---|
| | |

| 8 | 0 |
|-------|--|
| ECR | Michiel Hoogeveen, Dominik Tarczyński, Jan Zahradil |
| ID | Paolo Borchia, Danilo Oscar Lancini, Antonio Maria Rinaldi |
| NI | Ernő Schaller-Baross |
| Renew | Jordi Cañas |

Key to symbols:

+ : in favour

- : against

0 : abstention

OPINION OF THE COMMITTEE ON BUDGETS

for the Committee on the Internal Market and Consumer Protection

on the 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
(COM(2023)0258 – C9-0175/2023 – 2023/0156(COD))

Rapporteur for opinion: José Manuel Fernandes

SHORT JUSTIFICATION

The EU customs union is the basis and the guardian of the EU single market¹, allowing goods to move freely within the Union in compliances with ambitious legislation, setting environmental, security, social and digital standards that shape the way businesses operate within and beyond the single market. In 2022, EUR 25 billion in customs duties were transferred to the EU budget, representing about 10 % of the EU's total revenue that year.

Customs authorities are increasingly burdened with an ever-growing range of tasks stemming from the above mentioned very ambitious legislation. As a result, customs authorities are today squeezed between increasing tasks and complexity on the one hand, and a sharp increase of low value shipments in e-commerce on the other.

The proposal of the Commission aims at strengthening the capacity of customs to supervise and control which goods enter and leave the customs union.

Customs would take a new strategic approach, driven by data analysis of supply chain information, to have targeted and coordinated customs action. In a new partnership with trade operators, the administrative burden would be reduced and customs processes streamlined. A new EU Customs Data Hub would facilitate the exchange and combination of information in a single central environment. A new EU Customs Authority (EUCA) would run a central risk analysis and supports national administrations, leading to coordinated customs action. Finally, the proposal would provide for an effective, risk-based intervention by public authorities and contribute strengthen the Union budget, through traditional own resources.

Your Rapporteur welcomes the overarching aims of the proposal. His draft opinion focuses on areas where the Committee on Budgets can add value in particular the EUCA and the necessary monitoring of the financial consequences of the proposal on the EU and Member States' budgets. The opinion also draws the consequences of the introduction of the common approach

¹ European Parliament resolution of 18 January 2023 on the 30th anniversary of the single market: celebrating achievements and looking towards future developments ([P9_TA\(2023\)0007](#)).

to administrative penalties through this Regulation by making explicit the possibility to capture the proceeds of these penalties into a future own resources Decision.

Budgetary impact and financial provisions

The EU Customs Authority (EUCA):

The costs of EUR 58 million for the EUCA and the development of the EU Customs Data Hub in the first two years will be financed under the Customs Programme 2021-2027 of which EUR 3 million for the EUCA and EUR 55 million for the Hub.

Post 2027 the total costs of the reform for the EU budget are estimated at EUR 1.855 billion. This covers the cost of the tasks entrusted upon the EUCA (EUR 280,5 million) as well as the EU Customs Data Hub (EUR 1 574.5 million of which EUR 1 295 million would be outsourced to the EUCA).

Your Rapporteur introduces a set of amendments in recitals and Title XII of the proposal:

a) to oppose the Commission's intention to fund more than 82% of the budget of the EUCA through contribution agreements. Instead of being financed from contribution agreements set in the work programme of the Customs programme decided under the comitology procedure, it will be funded from the EU contribution decided within the frame of the annual budgetary procedure.

b) to emphasise the need for the agency to be resourced in a manner commensurate with its tasks and responsibilities.

The consequences on the collection costs of customs duties:

According to the Commission Impact Assessment, the centralisation of functions in the EUCA would result in significant savings for Member States. The assessment estimated these could start in the region of EUR 194 million and rise over a 15 year window to around EUR 2.3 billion annually.

For recollection, in the period 2021-2027, Member States will retain 25% of the collected customs duties.

In view of the potential savings for the Member States resulting from the establishment of the EUCA financed from the EU budget, your rapporteur believes that a in depth monitoring and regularly updated forecast of the costs of the proposal both on the EU and the Member States budgets is necessary. The Rapporteur suggests introducing an amendment accordingly in Title XV.

Penalties:

Your rapporteur is of the opinion that any public revenue generated by the implementation of Union policies or the enforcement of Union regulations should, by default and in order to mutualise the benefits, accrue to the Union budget, as an own resource or as other revenue.

The Commission proposal introduces a common approach to administrative penalties applied in the frame of the Customs Union. You rapporteur suggests highlighting under Title XIV that

the Regulation should not prevent from capturing these penalties within a future decision on own resources alongside with customs duties.

Governance, parliamentary scrutiny and evaluation

Your Rapporteur also introduces a number of amendments to ensure that all the provisions comply fully with the principles in the Common Approach.

This includes removing the Commission's veto right over administrative and budgetary decisions since autonomy in budgetary and administrative decision-making is key for the Agency's effectiveness.

AMENDMENTS

The Committee on Budgets calls on the Committee on the Internal Market and Consumer Protection, as the committee responsible, to take the following into account:

Amendment 1

Proposal for a regulation

Recital 2

Text proposed by the Commission

(2) The implementation of Regulation (EU) No 952/2013 has disclosed weaknesses in several areas. These include: the insufficient/ineffective action in ensuring the protection of the Union and its citizens against non-financial risks applicable to goods established by Union policies other than customs legislation; the capacity of customs authorities to effectively handle the increasing volume of goods imported from third country via distance sales (e-commerce transactions); the capacity of the IT systems architecture created by Regulation (EU) No 952/2013 to digitalise customs processes to keep up with the pace of technological progress, namely with technologies based on the exploitation of data; the lack of effective governance structures of the customs union, resulting in divergent practices and non-uniform implementation of the rules in the Member States. Those weaknesses lead to the emergence of obstacles to the proper functioning of the customs union and therefore of the internal market, due to the

Amendment

(2) The implementation of Regulation (EU) No 952/2013 has disclosed weaknesses in several areas. These include: the insufficient/ineffective action in ensuring the protection of the Union and its citizens against non-financial risks applicable to goods established by Union policies other than customs legislation; the capacity of customs authorities to effectively handle the increasing volume of goods imported from third country via distance sales (e-commerce transactions); the capacity of the IT systems architecture created by Regulation (EU) No 952/2013 to digitalise customs processes to keep up with the pace of technological progress, namely with technologies based on the exploitation of data; the lack of effective governance structures of the customs union, resulting in divergent practices and non-uniform implementation of the rules in the Member States. Those weaknesses lead to the emergence of obstacles to the proper functioning of the customs union and therefore of the internal market, due to the

internal and external risks and threats.

internal and external risks and threats,
and have also significantly undermined the capacity of national authorities to levy customs duties proportionate to the real value of imports entering the EU Single Market. This customs gap has led to an important loss of revenues for the Union budget, which should be addressed.

Amendment 2

Proposal for a regulation Recital 18

Text proposed by the Commission

(18) In order to ensure a uniform level of digitalisation and to create a level playing field for economic operators in all Member States, an EU Customs Data Hub should be established as a set of centralised, secure and cyber-resilient electronic services and systems for customs purposes. The EU Customs Data Hub should ensure the quality, integrity, traceability and non-repudiation of data processed therein, so neither sender nor recipient can later dispute the existence of the exchange of data. The EU Customs Data Hub *and* should comply with the relevant regulations for the processing of personal data and cybersecurity. The Commission and the Member States should jointly design the EU Customs Data Hub. The *Commission* should *also* be tasked with governing, implementing and maintaining the EU Customs Data Hub, *which may delegate to another Union body.*

Amendment

(18) In order to ensure a uniform level of digitalisation and to create a level playing field for economic operators in all Member States, an EU Customs Data Hub should be established as a set of centralised, secure and cyber-resilient electronic services and systems for customs purposes. The EU Customs Data Hub should ensure the quality, integrity, traceability and non-repudiation of data processed therein, so neither sender nor recipient can later dispute the existence of the exchange of data. The EU Customs Data Hub should comply with the relevant regulations for the processing of personal data and cybersecurity. The Commission and the Member States should jointly design the EU Customs Data Hub. The *EU Customs Authority* should be tasked with governing, implementing and maintaining the EU Customs Data Hub.

Amendment 3

Proposal for a regulation Recital 18 a (new)

Text proposed by the Commission

Amendment

(18a) Common Customs Tariff duties and other duties established in respect of trade with third countries constitute an own resource entered in the Union budget, and represent a legitimate, stable and important source of revenue for the Union budget. For the sake of covering the operationg costs supported by their national administrations to ensure the proper functioning of the EU Customs Union, Member States retain by way of collection costs, a percentage of the amounts due of customs duties collected by them.

Amendment 4

Proposal for a regulation Recital 18 b (new)

Text proposed by the Commission

Amendment

(18b) Over the period covering the MFF 2021-2027, Member States retain 25% of the collected customs duties with the intention to cover collection costs and to serve as an incentive to ensure a diligent collection of the amounts due. Such retention rate has been constantly increasing over the years from 10% to 20% and up to 25% under the current MFF without being justified by an increase in customs equipment, staff and information costs in the Member States. Such an upward trend undermines the Union budget, goes against the spirit of the Own Resources Decision and leads to an equivalent increase in Member States contribution to the Union budget, the GNI-based contribution acting as an adjustment factor to ensure a balanced

EU budget. The roll out of the EU Customs Data Hub will bring further synergies and savings for the Member States thanks to the economy of scales resulting from the pooling of IT infrastructure at EU level while the costs will be borne by the EU budget. In this context, the costs incurred by the EU budget and the Member States for the collection of customs duties should be closely monitored to provide a sound and factual basis to draw appropriate conclusions on the retention rate in the future.

Amendment 5

Proposal for a regulation Recital 55

Text proposed by the Commission

(55) Criteria to be taken into account in order to contribute to the decision making process for choosing the EU Customs Authority seat should be the assurance that Authority can be set up on site upon the entry into force of this Regulation, the accessibility of the location and the existence of adequate education facilities for the children of staff members as well as appropriate access to the labour market, social security and medical care for both children and spouses of staff members. In view of the cooperative nature of most of the EU Customs Authority activities, and in particular the close connection that will exist between the IT systems that the Commission will maintain during the transitional period, while the EU Customs authority will build and operate the EU Customs Data Hub, it should be in a place that allows such close cooperation with the Commission, the authorities of the Union regions most relevant for international trade, and relevant Union and international bodies ***(for example the World Customs Organisation for facilitating practical***

Amendment

(55) Criteria to be taken into account in order to contribute to the decision making process for choosing the EU Customs Authority seat should be the assurance that Authority can be set up on site upon the entry into force of this Regulation, the accessibility of the location and the existence of adequate education facilities for the children of staff members as well as appropriate access to the labour market, social security and medical care for both children and spouses of staff members. In view of the cooperative nature of most of the EU Customs Authority activities, and in particular the close connection that will exist between the IT systems that the Commission will maintain during the transitional period, while the EU Customs authority will build and operate the EU Customs Data Hub, it should be in a place that allows such close cooperation with the Commission, the authorities of the Union regions most relevant for international trade, and relevant Union and international bodies. ***In order to achieve financial savings, the Authority should, where and***

cross fertilisation on specific subjects).

Considering these criteria, the EU Customs Authority should be located at [...].

when appropriate, cooperate closely with other Union institutions, agencies and bodies, especially those that have their seat in the same Member

State. Furthermore, the geographical spread of EU institutions, bodies and agencies should be taken into consideration. Considering these criteria, the EU Customs Authority should be located at [...].

Amendment 6

Proposal for a regulation Recital 56

Text proposed by the Commission

(56) The Member States **and** the Commission should be represented on a Management Board, in order to ensure the effective functioning of the EU Customs Authority. The composition of the Management Board, including the selection of its Chairperson and Deputy-Chairperson, should respect the principles of gender balance, experience **and** qualification. Given the Union's exclusive competence on the customs union, and the close link between customs and other policy fields, it is appropriate that its chairperson is elected from among those Commission representatives. In view of the effective and efficient functioning of the EU Customs Authority, the Management Board should, in particular, adopt a Single Programming Document including annual and multiannual programming, carry out its functions relating to the Authority's budget, adopt the financial rules applicable to the Authority, appoint an Executive Director, and establish procedures for taking decisions relating to the operational tasks of the Authority by the Executive Director. The Management Board should be assisted by an Executive Board.

Amendment

(56) The Member States, the Commission **and the Parliament** should be represented on a Management Board, in order to ensure the effective functioning of the EU Customs Authority. The composition of the Management Board, including the selection of its Chairperson and Deputy-Chairperson, should respect the principles of gender balance, experience, qualification **and integrity**. Given the Union's exclusive competence on the customs union, and the close link between customs and other policy fields, it is appropriate that its chairperson is elected from among those Commission representatives. In view of the effective and efficient functioning of the EU Customs Authority, the Management Board should, in particular, adopt a Single Programming Document including annual and multiannual programming, carry out its functions relating to the Authority's budget, adopt the financial rules applicable to the Authority, appoint an Executive Director, and establish procedures for taking decisions relating to the operational tasks of the Authority by the Executive Director. The Management Board should

be assisted by an Executive Board.

Amendment 7

Proposal for a regulation Recital 56 a (new)

Text proposed by the Commission

Amendment

(56 a) With regard to the prevention and management of conflicts of interest, it is essential that the Authority acts impartially, demonstrates integrity and establishes high professional standards. There should never be any legitimate reason to suspect that decisions might be influenced by interests conflicting with the role of the Authority as a body serving the Union as a whole or by private interests or affiliations of any member of the Management Board which would create, or have the potential to create, a conflict with the proper performance of the official duties of the person concerned. The Management Board should therefore adopt and make publicly available comprehensive rules on conflicts of interests, giving due consideration to the recommendations of the European Ombudsman. Those arrangements should ensure in particular that senior representatives of the Authority do not undermine its integrity during or after their term of office.

Amendment 8

Proposal for a regulation Recital 57

Text proposed by the Commission

Amendment

(57) To guarantee its effective functioning, the EU Customs Authority should be granted an autonomous budget, with revenue coming from the general budget of the Union and any voluntary financial contribution from the Member

(57) The Agency should be provided with the necessary human and financial resources to fulfil the objectives, tasks and responsibilities assigned to it under this regulation or by any other relevant Union legal acts. To guarantee its effective

States. In exceptional and duly justified circumstances, the EU Customs Authority should also be in the position to receive additional revenues through contribution agreements or grant agreements, and charges for publications and any other service provided by the EU Customs Authority.

functioning, the EU Customs Authority should be granted an autonomous budget, with revenue coming from the general budget of the Union and ***complemented by*** any voluntary financial contribution from the Member States, ***providing it does not jeopardise the independence of the Authority***. In exceptional and duly justified circumstances, the EU Customs Authority should also be in the position to receive additional revenues through contribution agreements or grant agreements, and charges for publications and any other service provided by the EU Customs Authority.

Amendment 9

Proposal for a regulation Recital 64a (new)

Text proposed by the Commission

Amendment

(64a) The financial proceeds resulting from the enforcement of Union regulations may accrue to the Union budget, as an own resource or as other revenue. The minimum harmonisation of non-criminal sanctions as well as the increasing role of the EU in the enforcement of the Union Customs Code should be considered in this context. The proceeds of the sanctions should therefore be established as own resources alongside customs duties in accordance with Art 311 TFUE.

Amendment 10

Proposal for a regulation Recital 65

Text proposed by the Commission

Amendment

(65) The performance of the customs union should be evaluated at least on an annual basis to allow the Commission, with the help of the Member States, to take the appropriate policy orientations. The

(65) The performance of the customs union, ***including the costs incurred by customs authorities to carry out their tasks***, should be evaluated at least on an annual basis to allow the Commission, with

collection of information from customs authorities should be formalised and deepened, as more comprehensive reporting would improve benchmarking and could help to homogenise practices and assess the impact of customs policy decisions. It is, therefore, appropriate to introduce a legal framework for the evaluation of the performance of the customs union. To allow sufficient granularity of analysis, the performance measurement should be done not only at national level but also at border crossing point level. The EU Customs Authority should support the Commission in the evaluation process by gathering and analysing the data in the EU Customs Data Hub and identifying 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. In particular, the EU Customs Authority should identify key trends, strengths, weaknesses, gaps, and potential risks, and provide recommendations for improvement to the Commission. In the context of cooperation with law enforcement and security authorities in particular, the EU Customs Authority should also participate, from the operational perspective, in strategic analyses and threat assessments conducted at Union level, including those carried out by Europol and Frontex.

the help of the Member States, to take the appropriate policy orientations. The collection of information from customs authorities should be formalised and deepened, as more comprehensive reporting would improve benchmarking and could help to homogenise practices and assess the impact of customs policy decisions. It is, therefore, appropriate to introduce a legal framework for the evaluation of the performance of the customs union. To allow sufficient granularity of analysis, the performance measurement should be done not only at national level but also at border crossing point level. The EU Customs Authority should support the Commission in the evaluation process by gathering and analysing the data in the EU Customs Data Hub and identifying 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. In particular, the EU Customs Authority should identify key trends, strengths, weaknesses, gaps, and potential risks, and provide recommendations for improvement to the Commission. ***It should also support the Commission to carry out, in close cooperation with Member States, an analysis of the operating costs incurred by national customs authorities for the fulfilment of their tasks.*** In the context of cooperation with law enforcement and security authorities in particular, the EU Customs Authority should also participate, from the operational perspective, in strategic analyses and threat assessments conducted at Union level, including those carried out by Europol and Frontex.

Amendment 11

Proposal for a regulation Article 29 – paragraph 3

Text proposed by the Commission

3. The Commission shall develop, ***implement and maintain*** the EU Customs Data Hub, including making publicly available the technical specifications to process data within it, and shall establish a data quality framework.

Amendment

3. The Commission shall develop the EU Customs Data Hub, including making publicly available the technical specifications to process data within it, and shall establish a data quality framework. ***The EU Customs Authority shall operate and maintain it.***

Amendment 12

Proposal for a regulation Article 204 – paragraph 3

Text proposed by the Commission

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

Amendment

3. The EU Customs Authority shall set up a crisis response cell that is permanently available throughout the crisis. ***This cell should be financed by the budget granted to the EU Customs Authority.***

Amendment 13

Proposal for a regulation Article 207 – paragraph -1

Text proposed by the Commission

Amendment

-1. The EU Customs Authority shall operate and maintain the information technology systems used for the implementation of the Customs Union, such as the EU Customs Data Hub, as laid down in Title III.

Amendment 14

Proposal for a regulation Article 207 – paragraph 1

Text proposed by the Commission

1. The EU Customs Authority shall contribute to achieving the mission of customs authorities as set out in Article 2.

Amendment

deleted

Amendment 15

Proposal for a regulation Article 208 – paragraph 3

Text proposed by the Commission

3. The EU Customs Authority shall perform capacity building activities and provide operational support and coordination to customs authorities. In particular, it shall:

Amendment

3. The EU Customs Authority shall perform capacity building activities and provide operational support and coordination to customs authorities ***and the Commission***. In particular, it shall:

Amendment 16

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

Text proposed by the Commission

(b) carry out performance measurement for the customs union, and support the Commission in its evaluation of the performance of the customs union, in accordance with Title XV, Chapter 1;

Amendment

(b) carry out performance measurement for the customs union, and support the Commission in its evaluation of the performance of the customs union, ***including the measurement of operating costs incurred by customs authorities to carry out their activity***, in accordance with Title XV, Chapter 1;

Amendment 17

Proposal for a regulation

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

Text proposed by the Commission

Amendment

(i a) providing support to the Commission for developing and implementing an operational strategy for activities relating to the allocation, funding and procurement of control equipment, including the assessment of needs, joint procurement and co-sharing of equipment.

Amendment 18

Proposal for a regulation

Article 209

Text proposed by the Commission

Amendment

Article 209

deleted

Other tasks

deleted

The Commission may entrust to the EU Customs Authority the following tasks for the implementation of the customs-related funding programmes:

deleted

(a) activities related to the development, operation and maintenance of the information technology systems used for the implementation of the Customs Union, such as the EU Customs Data Hub, as laid down in Title III;

deleted

(b) providing support to the Commission for developing and implementing an operational strategy for activities relating to the allocation, funding and procurement of control equipment, including the assessment of needs, joint procurement and co-sharing of equipment.

deleted

Amendment 19

Proposal for a regulation Article 212 – paragraph 1

Text proposed by the Commission

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

Amendment

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

Amendment 20

Proposal for a regulation Article 212 – paragraph 2

Text proposed by the Commission

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

Amendment

deleted

Amendment 21

Proposal for a regulation Article 212 – paragraph 4

Text proposed by the Commission

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.

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 **ensure** to achieve a gender-balanced representation on the Management Board.

Amendment 22

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

Text proposed by the Commission

Amendment

5 a. Each member and alternate shall sign a written statement at the time of taking office declaring that he or she is not in the situation of conflict of interests. Each member and alternate shall update his or her statement in the case of a change of circumstances with regard to any conflict of interests, or at least on an annual basis. The Authority shall publish the statements and updates on its website.

Amendment 23

Proposal for a regulation
Article 214 – paragraph 6

Text proposed by the Commission

Amendment

6. When a matter of confidentiality or conflict of interests is on the agenda, the Management Board shall discuss and decide on this matter without the presence of the member concerned. Detailed rules for the application of this provision may be laid down in the rules of procedure.

6. When a matter of confidentiality or conflict of interests is on the agenda, the Management Board shall discuss and decide on this matter without the presence of the member concerned. ***This shall not affect the right of the Member States, the European Parliament and of the Commission to be represented by an alternate or by any other person.*** Detailed rules for the application of this provision may be laid down in the rules of procedure.

Amendment 24

Proposal for a regulation
Article 215 – paragraph 1 – point f

Text proposed by the Commission

Amendment

(f) adopt rules for the prevention and management of conflicts of interests in respect of its members; and shall publish annually on its website the declaration of interests of the management board

(f) adopt ***and make publicly available the*** rules for the prevention and management of conflicts of interests in respect of its members; and shall publish annually on its website the declaration of interests of the management board

members;

members;

Amendment 25

Proposal for a regulation

Article 215 – paragraph 1 – point h

Text proposed by the Commission

(h) adopt its rules of procedure;

Amendment

(h) adopt ***and make publicly available*** its rules of procedure;

Amendment 26

Proposal for a regulation

Article 216 – paragraph 2

Text proposed by the Commission

2. The decision referred to in Article 215(1), points (b), (c), (e), (f), (j), (m), (n), (o) and (s) may only be taken if the representatives of the Commission cast a positive vote. For the purposes of taking the decision referred to in Article 215(1), point (s), the consent of the representatives of the Commission shall only be required on the elements of the decision not related to the annual and multi-annual work programme of the EU Customs Authority.

Amendment

delete

Amendment 27

Proposal for a regulation

Article 217 – paragraph 5

Text proposed by the Commission

5. The Executive Board shall be composed of the two representatives of the Commission to the Management Board and three other members appointed by the Management Board from among its members with the right to vote. The

Amendment

5. The Executive Board shall be composed of the two representatives of the Commission to the Management Board and three other members appointed by the Management Board from among its members with the right to vote ***and with***

Chairperson of the Management Board shall also be the Chairperson of the Executive Board. The Executive Director shall take part in the meetings of the Executive Board, but shall not have the right to vote. The decisions of the Executive Board shall be taken by simple majority. ***Decisions with respect to paragraph (2), point (b) may only be taken if one representative of the Commission casts a positive vote.***

the aim to ensure gender balance. The Chairperson of the Management Board shall also be the Chairperson of the Executive Board. The Executive Director shall take part in the meetings of the Executive Board, but shall not have the right to vote. The decisions of the Executive Board shall be taken by simple majority.

Amendment 28

Proposal for a regulation Article 218 – paragraph 1

Text proposed by the Commission

1. The Executive Director shall be engaged as a temporary agent of the EU Customs Authority in accordance with Article 2(a) of the Conditions of Employment of other servants.

The Executive Director shall be appointed by the Management Board ***on grounds of merit and documented administrative and managerial skills, as well as relevant competence and experience, from a list of at least three candidates proposed by the Commission, following an open and transparent selection*** procedure.

For the purpose of concluding the contract of the Executive Director, the EU Customs Authority shall be represented by the Chairperson of the Management Board.

Amendment

1. The Executive Director shall be engaged as a temporary agent of the EU Customs Authority in accordance with Article 2(a) of the Conditions of Employment of other servants.

The Executive Director shall be appointed by the Management Board ***in accordance with the*** following procedure :

(a) on the basis of a shortlist drawn up and published by the Commission ensuring gender balance after a call for candidates and a transparent selection procedure, applicants will be asked to address the competent committee of the European Parliament and the Council and to reply to questions;

(b) the European Parliament and the Council will then give their opinions and state their preferences;

(c) the Management Board will appoint the Executive Director taking those opinions into account.

For the purpose of concluding the contract of the Executive Director, the EU Customs Authority shall be represented by the Chairperson of the Management Board.

Amendment 29

Proposal for a regulation Article 218 – paragraph 3

Text proposed by the Commission

3. The Management Board, acting on a proposal from the Commission **which** takes into account the assessment referred to in paragraph 2, may extend the term of office of the Executive Director once for no more than 5 years.

Amendment

3. The Management Board, acting on a proposal from the Commission **that** takes into account the assessment referred to in paragraph 4, may extend the term of office of the Executive Director once, for no more than **five** years. **The Management Board shall inform the European Parliament and the Council about its intention to extend the Executive Director's mandate. Before the Management Board takes its decision to extend the mandate, the Executive Director may be asked to make a declaration before the competent committee of the European Parliament and answer questions.**

Amendment 30

Proposal for a regulation Article 218 – paragraph 5

Text proposed by the Commission

5. The Executive Director may be removed from office only upon a decision of the Management Board acting on a proposal from the Commission.

Amendment

5. The Executive Director may be removed from office only upon a decision of the Management Board acting on a proposal from the Commission. **The European Parliament and the Council**

shall be informed of the reasons.

Amendment 31

Proposal for a regulation Article 219 – paragraph 3

Text proposed by the Commission

3. The Executive Director shall report to the European Parliament and the Council on the performance of his or her duties and the overall performance of the EU Customs Authority when invited to do so.

Amendment

3. The Executive Director shall report to the European Parliament and the Council on the performance of his or her duties and the overall performance of the EU Customs Authority when invited to do so. ***The Executive Director may be called upon at any time by the European Parliament or by the Council to attend a hearing on any matter linked to the Agency's activities.***

Amendment 32

Proposal for a regulation Article 219 – paragraph 5 – point a

Text proposed by the Commission

(a) ensure the day-to-day administration of the EU Customs Authority;

Amendment

(a) ensure the ***sustainable and efficient*** day-to-day administration of the EU Customs Authority;

Amendment 33

Proposal for a regulation Article 228 – paragraph 1

Text proposed by the Commission

1. In order to combat fraud, corruption and other unlawful activities within the EU Customs Authority, the provisions of Regulation (EU, Euratom) No 883/2013 shall apply without restriction.

Amendment

1. In order to combat fraud, corruption and other unlawful activities, ***as well as ensure observance of human rights and environmental protection principles*** within the EU Customs Authority, the provisions of Regulation (EU, Euratom) No 883/2013 shall apply without

restriction.

Amendment 34

Proposal for a regulation

Article 237 – paragraph 3 – subparagraph 1

Text proposed by the Commission

3. Where exceptional circumstances so require, the Executive Director may decide to establish ***a local office in another Member State*** for the purposes of carrying out the EU Customs Authority's tasks in a more, efficient, effective and coherent manner.

Amendment

3.(1) Where exceptional circumstances so require, the Executive Director may decide to establish ***offices in other Member States*** for the purposes of carrying out the EU Customs Authority's tasks in a more, efficient, effective and coherent manner.

Amendment 35

Proposal for a regulation

Article 254 – paragraph 1

Text proposed by the Commission

Where sanctions to customs infringements referred to in Article 252 are applied, they shall take at least one or several of the following forms, while ensuring that sanctions are effective, proportionate and dissuasive and taking into account extenuating and mitigating circumstances referred to in Article 247 and aggravating circumstances referred to in Article 248

Amendment

1. Where sanctions to customs infringements referred to in Article 252 are applied, they shall take at least one or several of the following forms, while ensuring that sanctions are effective, proportionate and dissuasive and taking into account extenuating and mitigating circumstances referred to in Article 247 and aggravating circumstances referred to in Article 248

Amendment 36

Proposal for a regulation

Article 254 – paragraph 2 (new)

Text proposed by the Commission

Amendment

2. Member States shall decide on the use of the proceeds resulting from the enforcement of non-criminal sanctions except for when established as an own

resource in accordance with Article 311(3) TFEU.

Amendment 37

Proposal for a regulation Article 255 – paragraph 1

Text proposed by the Commission

1. The Commission shall assess and evaluate the performance of the customs union at least on an annual basis. This includes the measurement of customs activities performed by the customs authorities of the Member States and where possible candidate countries at national and border crossing points levels. Such measurement may build on existing tools developed by the Commission and Member States for this purpose.

Amendment

1. The Commission shall assess and evaluate the performance of the customs union at least on an annual basis. This includes the measurement of customs activities performed by the customs authorities of the Member States and where possible candidate countries at national and border crossing points levels, ***as well as a regular monitoring of the level of expenditure incurred by national customs authorities in carrying out their activities.*** Such measurement may build on existing tools developed by the Commission and Member States for this purpose.

Amendment 38

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 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, potential risks, ***support the Commission in gathering relevant data regarding the levels of expenditure incurred by national customs authorities to ensure their functioning,*** and provide

recommendations for improvement to the Commission.

Amendment 39

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 Member States ***and to the European Parliament*** for information.

Amendment 40

Proposal for a regulation Article 258 – paragraph 1 – point b a (new)

Text proposed by the Commission

Amendment

(b a) an overview of the costs incurred by the Union on the one hand and the Member States on the other hand for the implementation of the Regulation including in comparison with the costs incurred at the date of entry into force of the Regulation.

**ANNEX: ENTITIES OR PERSONS
FROM WHOM THE RAPPORTEUR HAS RECEIVED INPUT**

The rapporteur has received input from the following entities or persons in the preparation of the opinion, until the adoption thereof in committee:

| Entity and/or person |
|-----------------------------|
| Alibaba Group |

The list above is drawn up under the exclusive responsibility of the rapporteur.

PROCEDURE – COMMITTEE ASKED FOR OPINION

| | | | | | | | |
|---|---|----|----|----|---|----|---|
| Title | Establishing the Union Customs Code and the European Union Customs Authority, and repealing Regulation (EU) No 952/2013 | | | | | | |
| References | COM(2023)0258 – C9-0175/2023 – 2023/0156(COD) | | | | | | |
| Committee responsible Date announced in plenary | IMCO 19.10.2023 | | | | | | |
| Opinion by Date announced in plenary | BUDG 19.10.2023 | | | | | | |
| Rapporteur for the opinion Date appointed | José Manuel Fernandes 28.6.2023 | | | | | | |
| Discussed in committee | 16.11.2023 | | | | | | |
| Date adopted | 11.1.2024 | | | | | | |
| Result of final vote | <table> <tr> <td>+: </td><td>23</td></tr> <tr> <td>–: </td><td>3</td></tr> <tr> <td>0: </td><td>0</td></tr> </table> | +: | 23 | –: | 3 | 0: | 0 |
| +: | 23 | | | | | | |
| –: | 3 | | | | | | |
| 0: | 0 | | | | | | |
| Members present for the final vote | Pietro Bartolo, Olivier Chastel, Katalin Cseh, Andor Deli, Pascal Durand, José Manuel Fernandes, Eider Gardiazabal Rubial, Vlad Gheorghe, Andrzej Halicki, Valérie Hayer, Monika Hohlmeier, Moritz Körner, Camilla Laureti, Janusz Lewandowski, Margarida Marques, Lefteris Nikolaou-Alavanos, Andrey Novakov, Bogdan Rzońca, Nils Torvalds, Nils Ušakovs, Rainer Wieland | | | | | | |
| Substitutes present for the final vote | Ana Collado Jiménez, Francisco Guerreiro | | | | | | |
| Substitutes under Rule 209(7) present for the final vote | Maria Grapini, Markus Pieper, Bernhard Zimniok | | | | | | |

FINAL VOTE BY ROLL CALL IN COMMITTEE ASKED FOR OPINION

| 23 | + |
|-----------|--|
| NI | Andor Deli |
| PPE | Ana Collado Jiménez, José Manuel Fernandes, Andrzej Halicki, Monika Hohlmeier, Janusz Lewandowski, Andrey Novakov, Markus Pieper, Rainer Wieland |
| Renew | Olivier Chastel, Katalin Cseh, Vlad Gheorghe, Valérie Hayer, Moritz Körner, Nils Torvalds |
| S&D | Pietro Bartolo, Pascal Durand, Eider Gardiazabal Rubial, Maria Grapini, Camilla Laureti, Margarida Marques, Nils Ušakovs |
| Verts/ALE | Francisco Guerreiro |

| 3 | - |
|-----|----------------------------|
| ECR | Bogdan Rzońca |
| ID | Bernhard Zimniok |
| NI | Lefteris Nikolaou-Alavanos |

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Key to symbols:

+ : in favour

- : against

0 : abstention

24.1.2024

OPINION OF THE COMMITTEE ON BUDGETARY CONTROL

for the Committee on the Internal Market and Consumer Protection

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))

Rapporteur for opinion: Petri Sarvamaa

SHORT JUSTIFICATION

The rapporteur welcomes the proposal for a regulation establishing the Union Customs Code and the European Union Customs Authority. Since its introduction more than ten years ago, the global economy and trade dynamics have changed substantially, including in what refers to fraud and the protection of the financial interests of the European Union. While some of the aspects that needed to be updated to ensure adequate customs control and effective oversight have been introduced, others are proposed in this draft report.

The rapporteur also welcomes the work carried out by the European Court of Auditors in helping the other EU institutions and the Member States better manage and supervise the use of EU funds, improving public accountability in the EU and keeping EU policymakers informed, including its fight against fraud. This is shown by a series of Special Reports on customs-related issues, as well as substantive analysis in its annual reports on the implementation of the EU budget. In this vein, the rapporteur specifically recalls Special Report 13/2023 on Authorised Economic Operators and Special Report 4/2021 on Customs Controls, which provide further evidence of shortcomings in these areas. Similarly, the rapporteur warmly welcomes the 2022 Report by the Wise Persons Group on the Reform of the EU Customs Union and the Study requested by the CONT Committee in 2019 about the protection of EU financial interests on customs and VAT, which focused on cooperation between national tax and customs authorities to prevent fraud. This entire body of knowledge, discussed in detail in CONT through different meetings and workshops, also demonstrates the Committee's deep interest and expertise in this matter.

In particular, the rapporteur's draft report focuses on three main aspects: First, it proposes improvements to the risk assessment and control framework in customs matters, including codifying issues long requested by the European Parliament such as calculating the customs gap. Second, it proposes enhancements to the compliance monitoring and related procedures of the Authorised Economic Operator mechanism, developing oversight and defining unclear concepts like serious or repeated infringements. Third, it further develops the governance

framework of the new Customs Agency and proposes new ways to measure performance in customs procedures.

In conclusion, the rapporteur's proposals aim to strengthen customs controls, improve financial oversight, enhance cooperation, and modernise governance. If adopted, these measures will aid in the fight against fraud, increase accountability, and help equip the EU Customs Union for current and future challenges.

AMENDMENTS

The Committee on Budgetary Control calls on the Committee on the Internal Market and Consumer Protection, as the committee responsible, to take the following into account:

Amendment 1

Proposal for a regulation Recital 4 b (new)

Text proposed by the Commission

Amendment

(4 b) In order to achieve financial savings, the Authority should, where and when appropriate, cooperate closely with other Union institutions, agencies and bodies, especially those that have their seat in the same Member State. Furthermore, the geographical spread of EU institutions, bodies and agencies should be taken into consideration.

Amendment 2

Proposal for a regulation Recital 14

Text proposed by the Commission

Amendment

(14) The obligations of the deemed importers, which are different from the obligations applicable to [the rest of] importers, should also be clarified. In particular, it should be provided that the deemed importer should provide to the customs authorities not only the data necessary for the release for free circulation of the sold goods but also the

(14) The obligations of the deemed importers, which are different from the obligations applicable to [the rest of] importers, should also be clarified. In particular, it should be ***clarified that the 'deemed importer' provision is a statutory fiction created for the purposes of effective and efficient collection of customs duties. The deemed importer is***

information that the deemed importer must collect for VAT purposes. This information is detailed in Council Implementing Regulation (EU) No 282/2011⁴³.

usually not in possession of the goods, and the transfer of ownership of the goods occurs between the underlying importer and the customer. Consequently, the deemed importer will often depend on the accuracy of the information provided by the importers before or at the latest upon checkout to be able to ensure the correct tax treatment (payment and reporting obligations) of the transaction. It should be provided that the deemed importer should provide to the customs authorities not only the data necessary for the release for free circulation of the sold goods but also the information that the deemed importer must collect for VAT purposes. This information is detailed in Council Implementing Regulation (EU) No 282/2011⁴³.

⁴³ Council Implementing Regulation (EU) No 282/2011 of 15 March 2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax (OJ L 77, 23.3.2011, p. 1).

⁴³ Council Implementing Regulation (EU) No 282/2011 of 15 March 2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax (OJ L 77, 23.3.2011, p. 1).

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 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

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.

regarding AEO compliance monitoring, the rules should be amended to introduce the customs authorities' obligation to monitor compliance at least ***1 year after issuing the authorisation, and*** every 3 years ***afterwards.***

Amendment 4

Proposal for a regulation Recital 48

Text proposed by the Commission

(48) ***Applying the standard rules for duty calculation in e-commerce transactions would, in many cases, result in a disproportionate administrative burden both for the customs administrations and economic operators in particular in respect of the collection of revenues. In the interest of developing a robust and effective fiscal and customs treatment for goods imported from third countries via e-commerce transactions ('distance sales of imported goods'), Union legislation is to be amended in order to remove the threshold under which goods of negligible value not exceeding EUR 150 per consignment are exempted from customs duties at import in accordance with Council Regulation (EC) No 1186/2009⁵³, and to introduce a simplified tariff treatment for distance sales of imported goods from third countries in accordance with Council Regulation (EEC) No 2658/87 (Combined Nomenclature). In light of these proposed amendments,*** certain rules of the Code on tariff classification, origin and customs value should be amended to provide for the simplifications applicable on a voluntary basis by the deemed importer when determining the customs duty in a business-to-consumer transaction qualifying as distance sales for VAT purposes. The simplifications should consist in the possibility to calculate the

Amendment

(48) Certain rules of the Code on tariff classification, origin and customs value should be amended to provide for the simplifications applicable on a voluntary basis by the deemed importer when determining the customs duty in a business-to-consumer transaction qualifying as distance sales for VAT purposes. The simplifications should consist in the possibility to calculate the customs duty due by applying one of the new bucket tariffs in the Combined Nomenclature to a value calculated in a simpler way. Under the simplified rules for business-to-consumer e-commerce transactions, the net purchase price without VAT but including the total transport costs until the final destination of the product should be considered as the customs value and no origin should be required. However, if the deemed importer wishes to benefit from preferential tariff rates by proving the originating status of the goods, that person can do so by applying the standard procedures.

customs duty due by applying one of the new bucket tariffs in the Combined Nomenclature to a value calculated in a simpler way. Under the simplified rules for business-to-consumer e-commerce transactions, the net purchase price without VAT but including the total transport costs until the final destination of the product should be considered as the customs value and no origin should be required. However, if the deemed importer wishes to benefit from preferential tariff rates by proving the originating status of the goods, that person can do so by applying the standard procedures.

⁵³ *Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty (OJ L 324, 10.12.2009, p. 23).*

⁵⁴ *Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1).*

Amendment 5

Proposal for a regulation Recital 56

Text proposed by the Commission

(56) The Member States **and** the Commission should be represented on a Management Board, in order to ensure the effective functioning of the EU Customs Authority. The composition of the Management Board, including the selection of its Chairperson and Deputy-Chairperson, should respect the principles of gender balance, experience and qualification. Given the Union's exclusive competence on the customs union, and the close link between customs and other

Amendment

(56) The Member States, the Commission **and the European Parliament** should be represented on a Management Board, in order to ensure the effective functioning of the EU Customs Authority. The composition of the Management Board, including the selection of its Chairperson and Deputy-Chairperson, should respect the principles of gender balance, experience and qualification. Given the Union's exclusive competence on the customs union, and the

policy fields, it is appropriate that its chairperson is elected from among those Commission representatives. In view of the effective and efficient functioning of the EU Customs Authority, the Management Board should, in particular, adopt a Single Programming Document including annual and multiannual programming, carry out its functions relating to the Authority's budget, adopt the financial rules applicable to the Authority, appoint an Executive Director, and establish procedures for taking decisions relating to the operational tasks of the Authority by the Executive Director. The Management Board should be assisted by an Executive Board.

close link between customs and other policy fields, it is appropriate that its chairperson is elected from among those Commission representatives. In view of the effective and efficient functioning of the EU Customs Authority, the Management Board should, in particular, adopt a Single Programming Document including annual and multiannual programming, carry out its functions relating to the Authority's budget, adopt the financial rules applicable to the Authority, appoint an Executive Director, and establish procedures for taking decisions relating to the operational tasks of the Authority by the Executive Director. The Management Board should be assisted by an Executive Board.

Amendment 6

Proposal for a regulation Recital 59

Text proposed by the Commission

(59) In order to increase clarity and make the cooperation framework between customs and other partner authorities more efficient, a list of services offered by customs authorities should define clearly the possible role of customs in the application of other relevant policies at the borders of the Union. In addition, the application of the cooperation framework should be monitored by the EU Customs Authority. The EU Customs Authority should work closely and cooperate with the Commission, OLAF, other relevant Union agencies and bodies, such as Europol and Frontex as well as specialised agencies and networks in the respective policy fields, such as the EU Product Compliance Network.

Amendment

(59) In order to increase clarity and make the cooperation framework between customs and other partner authorities more efficient, a list of services offered by customs authorities should define clearly the possible role of customs in the application of other relevant policies at the borders of the Union. In addition, the application of the cooperation framework should be monitored by the EU Customs Authority. The EU Customs Authority should work closely and cooperate with the Commission, OLAF, **EPPO**, other relevant Union agencies and bodies, such as Europol and Frontex as well as specialised agencies and networks in the respective policy fields, such as the EU Product Compliance Network.

Amendment 7

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 legitimate business activity, by maintaining a proper balance between customs controls and facilitation of legitimate trade and simplifying customs processes and procedures ***through robust real-time risk analysis enabled by the EU Customs Data Hub artificial intelligence capabilities, as defined in Article 29(1)(d).***

Amendment 8

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

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 the person*** who is authorised to use the special scheme laid down in Title XII, Chapter 6, Section 4 of Directive 2006/112/EC;

Amendment 9

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;

Amendment 10

Proposal for a regulation

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

Text proposed by the Commission

Amendment

(64 a) 'Customs gap' mean the difference between the actual import duties collected and the amount that should theoretically be collected taking into account customs duties that are at risk of either not being declared or being declared incorrectly to the national customs authorities by importers;

Justification

The European Parliament and the Court of Auditors have repeatedly requested that the Commission calculates the 'customs gap', but so far it has failed to do so. The codification of this issue may be necessary to reach a satisfactory conclusion on the problem.

Amendment 11

Proposal for a regulation

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

Text proposed by the Commission

Amendment

(64e) 'other charges' means any fees levied in addition to custom duties, VAT, customs formalities fees and courier fees;

Amendment 12

Proposal for a regulation

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

Text proposed by the Commission

Amendment

(64f) 'end customer' means any natural or legal person residing or established in the Union, to whom a product has been made available by a seller or marketplace;

Amendment 13

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.

Amendment 14

Proposal for a regulation

Article 18 – paragraph 2 – point a

Text proposed by the Commission

(a) attendance, where requested, by customs staff outside official office hours or at premises other than customs premises;

Amendment

deleted

Amendment 15

Proposal for a regulation

Article 18 – paragraph 2 – point d

Text proposed by the Commission

(d) exceptional control measures, where these are necessary due to the nature of the goods or to a potential risk.

Amendment

deleted

Amendment 16

Proposal for a regulation

Article 19 – paragraph 5

Text proposed by the Commission

5. In specific cases, the customs authorities shall invalidate the registration.

Amendment

5. In specific **well-justified** cases, the customs authorities shall invalidate the registration.

Amendment 17

Proposal for a regulation

Article 23 – paragraph 3 – subparagraph 2

Text proposed by the Commission

The customs authorities shall at least every 3 years perform an in-depth monitoring of the authorised economic operator's activities and internal records.

Amendment

The customs authorities shall, **1 year after granting the authorisation and** at least every 3 years **hereafter**, perform an in-depth monitoring of the authorised economic operator's activities and internal records.

Justification

It seems reasonable to carry out a first assessment shortly after giving the authorisation, to ensure an adequate implementation of the measures evaluated.

Amendment 18

Proposal for a regulation

Article 23 – paragraph 5

Text proposed by the Commission

5. Customs authorities shall, on the basis of the recognition of the status and provided that the requirements related to a specific type of simplification provided for in the customs legislation are fulfilled, authorise the operator to benefit from that simplification. Customs authorities **shall not** re-examine those criteria which have already been examined when granting the status.

Amendment

5. Customs authorities shall, on the basis of the recognition of the status and provided that the requirements related to a specific type of simplification provided for in the customs legislation are fulfilled, authorise the operator to benefit from that simplification. Customs authorities **might** re-examine those criteria which have already been examined when granting the status **if considered necessary**.

Justification

Customs authorities might be empowered to re-examine the criteria if considered necessary, taking into account their knowledge about the specific situation of the operators.

Amendment 19

Proposal for a regulation

Article 24 – paragraph 1 – point a

Text proposed by the Commission

(a) the absence of any *serious* infringement *or repeated* infringements of customs legislation and taxation rules and no record of *serious* criminal offences; the infringements and offences to be considered are those relating to economic or business activities;

Amendment

(a) the absence of any infringement ***punished by fines exceeding EUR 10 000 in customs matters or EUR 5 000 for tax matters, or*** infringements ***committed within one year of a similar infringement, in*** customs legislation and taxation rules, and no record of criminal offences; the infringements and offences to be considered are those relating to economic or business activities;

Justification

The concept of "serious or repeated infringement" has been found to be open to interpretation in different Member States, resulting in an uneven application of the rules. It is proposed to replace such concept by a more specific one.

Amendment 20

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, ***unless deemed unnecessary***, and after having ***received and assessed*** the relevant data of the applicant for the last 3 years in order to assess compliance with the criteria in paragraph 3.

Justification

By default, customs authorities should consider the possibility of having to consult with other authorities, and only if they decide that this is not needed actively, continue with the procedure.

Amendment 21

Proposal for a regulation

Article 25 – paragraph 3 – point a

Text proposed by the Commission

(a) the absence of any *serious* infringement *or repeated* infringements of customs legislation and taxation rules and no record of *serious* criminal offences; the infringements and offences to be considered are those relating to economic or business activities;

Amendment

(a) the absence of any infringement ***punished by fines exceeding EUR 10 000 in customs matters or EUR 5 000 for tax matters, or*** infringements ***committed within one year of a similar infringement, in*** customs legislation and taxation rules, and no record of criminal offences; the infringements and offences to be considered are those relating to economic or business activities;

Justification

The concept of "serious or repeated infringement" has been found to be open to interpretation in different Member States, resulting in an uneven application of the rules. It is proposed to replace such concept by a more specific one.

Amendment 22

Proposal for a regulation

Article 25 – paragraph 3 – point c

Text proposed by the Commission

(c) financial solvency, which shall be deemed to be proven where the applicant has ***good*** financial standing, which enables him or her to fulfil his or her commitments, with due regard to the characteristics of the type of business activity concerned. In particular, during the last 3 years preceding the submission of the application, the applicant shall have fulfilled his financial obligations regarding payments of customs duties and all other duties, taxes or charges which are collected on or in connection with the import or export of goods, including on VAT and excise duties due in relation to intra-Union operations;

Amendment

(c) financial solvency, which shall be deemed to be proven where the applicant has financial standing, which enables him or her to fulfil his or her commitments, with due regard to the characteristics of the type of business activity concerned. In particular, during the last 3 years preceding the submission of the application, the applicant shall have fulfilled his financial obligations regarding payments of customs duties and all other duties, taxes or charges which are collected on or in connection with the import or export of goods, including on VAT and excise duties due in relation to intra-Union operations;

Amendment 23

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 **(including product safety)** and compliance standards, 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;

Amendment 24

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 1 year after granting the authorisation and*** at least every 3 years ***thereafter***, 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.

Justification

It seems reasonable to carry out a first assessment shortly after giving the authorisation, to ensure an adequate implementation of the measures evaluated.

Amendment 25

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 ***involved*** in fraudulent activity in relation to its economic or business activity, ***releasing non-compliant goods in the internal market***, its status shall be suspended. ***This suspension shall be notified in the EU Customs Data Hub.***

Amendment 26

Proposal for a regulation

Article 25 – paragraph 11 – subparagraph 1 – point b

Text proposed by the Commission

(b) the modalities for the application of the criteria referred to in paragraph 3;

Amendment

deleted

Amendment 27

Proposal for a regulation

Article 29 – paragraph 1 – point d

Text proposed by the Commission

(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 ;

Amendment

(d) enable risk analysis, economic analysis and data analysis, ***including for fraud detection and prevention and audit purposes, and*** 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.]

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.]

Amendment 28

Proposal for a regulation

Article 29 – paragraph 1 – point h a (new)

Text proposed by the Commission

Amendment

(h a) Enable the adequate measurement of performance of the Authorised Economic Operator programme through the implementation of the reporting of mandatory AEO-related information by customs authorities of Member States;

Justification

There is no performance measurement framework in place to assess the effective and efficient achievement of the AEO programme's objectives, and data may be reported only voluntarily by the Member States. This does not allow for an adequate measure of the effectiveness of the AEO programme.

Amendment 29

Proposal for a regulation

Article 31 – paragraph 2 – subparagraph 2

Text proposed by the Commission

Amendment

To ensure the effectiveness of customs controls, all customs authorities may receive and process the data resulting from a customs control where non-compliant goods have been detected.

To ensure the effectiveness of customs controls, all customs authorities ***across the EU*** may receive and process the data resulting from a customs control where non-compliant goods have been detected.

Amendment 30

Proposal for a regulation

Article 31 – paragraph 3 – point c a (new)

Text proposed by the Commission

Amendment

(ca) to perform robust real-time risk analysis so as to minimise the responsibilities and liability of legitimate operators;

Amendment 31

Proposal for a regulation

Article 31 – paragraph 6

Text proposed by the Commission

Amendment

6. The European Public Prosecutor's Office ('EPPO') may, ***upon request, access*** data, including personal and commercially sensitive data, stored or otherwise available in the EU Customs Data Hub, exclusively and to the extent necessary for carrying out its tasks pursuant to Article 4 of Council Regulation (EU) 2017/1939⁶⁶, insofar as the conduct investigated by EPPO concerns ***customs and under the conditions determined in an implementing act adopted pursuant to paragraph 14 of this Article.***

The European Public Prosecutor's Office ('EPPO') ***shall process and have direct and unrestricted access to*** data, including personal and commercially sensitive data, stored or available in the EU Customs Data Hub. ***This access is granted for the fulfilment of EPPO's tasks as outlined in Article 4 of Council Regulation (EU) 2017/1939⁶⁶, insofar as the conduct investigated by EPPO concerns customs-related matters. The conditions for EPPO's access shall be established without limitation, ensuring unimpeded access for EPPO to carry out its investigative tasks.***

⁶⁶ Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO') (OJ L 283, 31.10.2017, p. 1).

⁶⁶ Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO') (OJ L 283, 31.10.2017, p. 1).

Amendment 32

Proposal for a regulation

Article 31 – paragraph 10 a (new)

Text proposed by the Commission

Amendment

10 a. The European Court of Auditors (ECA) may access data, including personal and commercially sensitive data, stored or otherwise available in the EU Customs Data Hub, exclusively and to the extent necessary to perform its tasks in accordance with the Treaty on the Functioning of the European Union, as long as those tasks concern customs-related matters.

Amendment 33

Proposal for a regulation

Article 31 – paragraph 14 – subparagraph 2 a (new)

Text proposed by the Commission

Amendment

The processing of personal data by the authorities referred to in this article shall be in compliance with the General Data Protection Regulation.

Amendment 34

Proposal for a regulation

Article 32 – paragraph 1 – point b

Text proposed by the Commission

Amendment

(b) data subjects who are occasionally involved in activities covered by the customs legislation or by other legislation applied by the customs authorities;

(b) data subjects who are **economic operators that are** occasionally involved in activities covered by the customs legislation or by other legislation applied by the customs authorities;

Amendment 35

Proposal for a regulation

Article 32 – paragraph 1 – point c

Text proposed by the Commission

Amendment

(c) data subjects whose personal information is contained in the supporting documents referred to in Article 40, or in any additional evidence required for the fulfilment of the obligations imposed by customs legislation and other legislation applied by the customs authorities;

(c) data subjects ***who are economic operators and*** whose personal information is contained in the supporting documents referred to in Article 40, or in any additional evidence required for the fulfilment of the obligations imposed by customs legislation and other legislation applied by the customs authorities;

Amendment 36

Proposal for a regulation

Article 32 – paragraph 1 – point d

Text proposed by the Commission

(d) data subjects whose personal data is contained in the data collected for risk management purposes pursuant to Article 50(3), point (a);

Amendment

(d) data subjects ***who are economic operators and*** whose personal data is contained in the data collected for risk management purposes pursuant to Article 50(3), point (a);

Amendment 37

Proposal for a regulation

Article 37 – paragraph 3

Text proposed by the Commission

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.

Amendment

3. Where authorities other than customs authorities, 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.

Amendment 38

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

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

Amendment 39

Proposal for a regulation Article 41 – paragraph 2

Text proposed by the Commission

2. Goods brought into the customs territory of the Union shall remain under such supervision for ***as long as is necessary to determine*** their customs status.

Amendment

2. Goods brought into the customs territory of the Union shall remain under such supervision for ***the purpose of determining*** their customs status.

Amendment 40

Proposal for a regulation Article 44 – paragraph 2

Text proposed by the Commission

2. The customs authorities may ***at any time*** require goods to be unloaded and unpacked for the purpose of examining them, taking samples or examining the means of transport carrying them.

Amendment

2. The customs authorities may, ***where there are good reasons for doing so***, require goods to be unloaded and unpacked for the purpose of examining them, taking samples or examining the means of transport carrying them.

Amendment 41

Proposal for a regulation Article 51 – paragraph 5 – introductory part

Text proposed by the Commission

5. The EU Customs Authority shall perform Union-level risk management

Amendment

5. The EU Customs Authority shall perform Union-level risk management

activities ***on the basis of*** the customs policy orientations as referred to in paragraph 3, point (a) and of the priorities as referred to in paragraph 2. It shall:

activities ***taking into account*** the customs policy orientations as referred to in paragraph 3, point (a) and of the priorities as referred to in paragraph 2. It shall:

Amendment 42

Proposal for a regulation

Article 51 – paragraph 5 – point c

Text proposed by the Commission

(c) where requested in accordance with paragraph 3, develop supervision strategies, where appropriate with authorities other than customs, and conduct threat assessments;

Amendment

(c) ***Autonomously and*** where requested in accordance with paragraph 3, develop supervision strategies, where appropriate with authorities other than customs, and conduct threat assessments;

Amendment 43

Proposal for a regulation

Article 51 – paragraph 5 – point f

Text proposed by the Commission

(f) inform OLAF where it identifies or suspects cases of fraud and provide ***it*** with all the necessary information related to these cases.

Amendment

(f) inform OLAF ***and the EPPO*** where it identifies or suspects cases of fraud ***or criminal offences in their respective areas of competence***, and provide ***them*** with all the necessary information related to these cases.

Amendment 44

Proposal for a regulation

Article 51 – paragraph 7

Text proposed by the Commission

7. The EU Customs Authority shall inform the Commission about its risk management activities and their outcome on a quarterly and, where necessary or requested by the Commission, ad hoc basis. It shall provide all necessary information to ***the Commission*** in this

Amendment

7. The EU Customs Authority shall inform the Commission about its risk management activities and their outcome on a quarterly and, where necessary or requested by the Commission ***or OLAF***, ad hoc basis. It shall provide all necessary

regard.

information to **them** in this regard.

Amendment 45

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 year**; **the Commission should publish this evaluation.** The Commission may in addition arrange evaluation activities to be carried out where it considers necessary, and on an ongoing basis.

Amendment 46

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, **responsible person** or exporter is responsible for the goods;

Amendment 47

Proposal for a regulation

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

Text proposed by the Commission

Amendment

(ba) where other legislation requires consulting the authorities, this should be provided for;

Amendment 48

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 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, ***the responsible person*** or the exporter, whichever comes first. The customs authorities shall make the traceability available to the other authorities.

Amendment 49

Proposal for a regulation

Article 75 a (new)

Text proposed by the Commission

Amendment

Article 75a

Organisation of the EU Customs Authority

In the interest of transparency, interested parties should be given observer status within the Advisory Board established and consulted by the Management Board of the EU Customs Authority.

Amendment 50

Proposal for a regulation

Article 86 – paragraph 5

Text proposed by the Commission

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

Amendment

5. Non-Union goods in temporary storage shall be placed under a customs procedure ***for a period of 90 days*** no later than 3 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.

Amendment 51

**Proposal for a regulation
Article 150 – paragraph 10**

Text proposed by the Commission

10. ***Where*** the importer has opted to apply the simplified tariff treatment for distance sales, ***the importer may not benefit from*** the measures referred to in Article 145(2), points (d) and (e), or ***from*** non-tariff preferential measures.

Amendment

10. ***Even if*** the importer has opted to apply the simplified tariff treatment for distance sales, the measures referred to in Article 145(2), points (d) and (e), or non-tariff preferential measures ***shall apply***.

Amendment 52

**Proposal for a regulation
Article 181 – paragraph 3 – subparagraph 2**

Text proposed by the Commission

However, where the notification of the customs debt would prejudice a criminal investigation, the customs authorities may defer that notification until such time as it no longer prejudices the criminal investigation.

Amendment

However, where the notification of the customs debt would prejudice a criminal investigation, the customs authorities may defer that notification until such time as it no longer prejudices the criminal investigation, ***irrespective of the Member State in which the investigation takes place. Notification shall be deferred following an explicit request to that effect by an authority that is competent for criminal investigations and prosecutions, including the EPPO.***

Amendment 53

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

Text proposed by the Commission

Amendment

(da) the EU Customs Authority shall contribute to the mission of customs authorities to support legitimate business activity, by maintaining a proper balance between customs controls, the facilitation of legitimate trade and the simplification of customs processes and procedures by:

(i) performing robust risk analysis enabled by the EU Customs Data Hub capabilities, including artificial intelligence as defined in Article 29(1)(f); and

(ii) providing trusted traders with access to real-time risk analysis data made available through the EU Customs Data Hub and categorised and colour-coded as follows:

– ‘green’ for ‘shipment not at risk’ as defined in Article 5(64a new);

– ‘yellow’ for ‘shipment at risk to be assessed before release in the internal market’, as defined in Article 5(64b new);

– ‘red’ for ‘non-compliant shipment’ to be refused for collection at origin as defined in Article 5(64c new).

The details of the colour-coding system used shall be laid down in an implementing act.

(iii) submitting on a yearly basis a series of recommendations to improve customs facilitation and to ensure a fair and balanced level of liability for trusted traders.

Amendment 54

Proposal for a regulation

Article 208 – paragraph 3 – point b

Text proposed by the Commission

(b) carry out performance measurement for the customs union, and support the Commission in its evaluation of the performance of the customs union, in accordance with Title XV, Chapter 1;

Amendment

(b) carry out performance measurement for the customs union, and support the Commission in its evaluation of the performance of the customs union, in accordance with Title XV, Chapter 1; ***in particular, it is also tasked with the measurement of the performance of the AEO programme's objectives;***

Justification

It has been found that there was no adequate measurement of the performance of the AEO programme in the past. In this line, mandatory data reporting needs to be established.

Amendment 55

Proposal for a regulation

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

Text proposed by the Commission

Amendment

(1 a) provide support and expertise to the Commission, OLAF and ECA for the determination of the amount of customs duties at risk of either not being declared or being declared incorrectly to the national customs authorities by importers, including amounts not captured in member states' traditional own resources (TOR) accounting systems.

Justification

Even though it has been repeatedly requested by Parliament and the Court of Auditors, the Commission has not been able to determine customs duties at risk of not being collected (known as the "customs gap"). The proposed agency may be able to carry out this task more effectively.

Amendment 56

Proposal for a regulation Article 212 – paragraphs 1

Text proposed by the Commission

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

Amendment

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

Justification

Due to the complexity and multiple aspects involved in this new agency, including not only customs but also budgetary issues, it is proposed to have two members designated by the European Parliament, also in line with the representation given to the Commission.

Amendment 57

Proposal for a regulation Article 212 – paragraphs 2

Text proposed by the Commission

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

Amendment

deleted

Amendment 58

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

Text proposed by the Commission

Amendment

(5a) Where appropriate, the participation, with observer status, of representatives of European third countries in the Management Board and the conditions for such participation shall be established through bilateral agreements.

Amendment 59

Proposal for a regulation

Article 215 – paragraph 1 – point b

Text proposed by the Commission

(b) adopt, ***by a majority of two-thirds of members with voting rights***, the annual budget of the EU Customs Authority and exercise other functions in respect of the EU Customs Authority's budget pursuant to Chapter 4;

Amendment

(b) adopt the annual budget of the EU Customs Authority and exercise other functions in respect of the EU Customs Authority's budget pursuant to Chapter 4;

Amendment 60

Proposal for a regulation

Article 215 – paragraph 1 – point f

Text proposed by the Commission

(f) adopt rules for the prevention and management of conflicts of interests in respect of its members; and shall publish annually on its website the declaration of interests of the management board members;

Amendment

(f) adopt ***and make publicly available the*** rules for the prevention and management of conflicts of interests in respect of its members; and shall publish annually on its website the declaration of interests of the management board members;

Amendment 61

Proposal for a regulation

Article 215 – paragraph 1 – point h

Text proposed by the Commission

(h) adopt its rules of procedure;

Amendment

(h) adopt ***and make publicly available*** its rules of procedure;

Amendment 62

Proposal for a regulation

Article 215 – paragraph 1 – point s

Text proposed by the Commission

(s) taking into account the opinion of the Commission, adopt the EU Customs Authority's single programming document ***by a majority of two-thirds of members with voting rights and in accordance with Article 216;***

Amendment

(s) taking into account the opinion of the Commission, adopt the EU Customs Authority's single programming document;

Amendment 63

**Proposal for a regulation
Article 216 – paragraph 1**

Text proposed by the Commission

1. ***Without prejudice to Article 215(1), points (b), (m) and (s),*** the Management Board shall take decisions by ***absolute*** majority of its members with voting rights.

Amendment

1. The Management Board shall take decisions by ***two-thirds*** majority ***vote*** of its members with voting rights.

Amendment 64

**Proposal for a regulation
Article 217 – paragraph 2 – point b**

Text proposed by the Commission

(b) ensure, together with the Management Board, adequate follow-up to the findings and recommendations stemming from the internal or external audit reports and evaluations, as well as from investigations of OLAF and of EPPO;

Amendment

(b) ensure, together with the Management Board, adequate follow-up to the findings and recommendations stemming from the internal or external audit reports and evaluations, as well as from investigations of OLAF and of ***the*** EPPO, ***and implement procedures for the reporting to the latter of suspected criminal offences falling within its competence;***

Amendment 65

**Proposal for a regulation
Article 218 – paragraph 1 – subparagraph 2**

Text proposed by the Commission

The Executive Director shall be appointed by the Management Board on grounds of merit and documented administrative and managerial skills, as well as relevant competence and experience, from a list of at least three candidates proposed by the Commission, following an open and transparent selection procedure.

Amendment

The Executive Director shall be appointed by the Management Board on grounds of merit and documented administrative and managerial skills, as well as relevant competence and experience, from a list of at least three candidates proposed by the Commission, following an open and transparent selection procedure ***detailed below***.

Amendment 66

Proposal for a regulation

Article 218 – paragraph 1 – subparagraph 2 – point a (new)

Text proposed by the Commission

Amendment

(a) The Commission will create and publish a shortlist of candidates, inviting them to participate in a transparent selection process. Candidates will be required to present themselves to the European Parliament and the Council's competent committee and respond to inquiries.

Amendment 67

Proposal for a regulation

Article 218 – paragraph 1 – subparagraph 2 – point b (new)

Text proposed by the Commission

Amendment

(b) Following this, the European Parliament and the Council will express their opinions and preferences.

Amendment 68

Proposal for a regulation

Article 218 – paragraph 1 – subparagraph 2 – point c (new)

Text proposed by the Commission

Amendment

(c) The Management Board, in the process of appointing the Executive Director, will duly consider and take into account the opinions expressed by the European Parliament and the Council.

Amendment 69

Proposal for a regulation Article 218 – paragraph 3

Text proposed by the Commission

3. The Management Board, acting on a proposal from the Commission which takes into account the assessment referred to in paragraph 2, may extend the term of office of the Executive Director once for no more than 5 years.

Amendment

3. The Management Board, acting on a proposal from the Commission which takes into account the assessment referred to in paragraph 2, may extend the term of office of the Executive Director once for no more than 5 years. ***The Management Board shall inform the European Parliament and the Council about its intention to extend the Executive Director's mandate. Before the Management Board takes its decision to extend the mandate, the Executive Director may be asked to make a declaration before the competent committee of the European Parliament and answer questions.***

Amendment 70

Proposal for a regulation Article 218 – paragraph 5 a (new)

Text proposed by the Commission

Amendment

5 a. The European Parliament and the Council shall be informed of the reasons.

Amendment 71

Proposal for a regulation Article 219 – paragraph 3

Text proposed by the Commission

3. The Executive Director shall report to the European Parliament and the Council on the performance of his or her duties and the overall performance of the EU Customs Authority when invited to do so.

Amendment

3. The Executive Director shall report to the European Parliament and the Council on the performance of his or her duties and the overall performance of the EU Customs Authority when invited to do so. ***The Executive Director may be called upon at any time by the European Parliament or by the Council to attend a hearing on any matter linked to the Agency's activities.***

Amendment 72

**Proposal for a regulation
Article 228 – paragraph 6**

Text proposed by the Commission

6. In accordance with Regulation (EU) 2017/1939, EPPO ***may investigate*** and ***prosecute*** fraud and other illegal activities affecting the financial interests of the Union ***as provided for in Directive (EU) 2017/1371 of the European Parliament and of the Council***⁷⁷.

Amendment

6. In accordance with Regulation (EU) 2017/1939, ***the EPPO is responsible for investigating and prosecuting*** fraud and other illegal activities affecting the financial interests of the Union. ***Pursuant to Article 24 of Council Regulation (EU) 2017/1939, the Authority shall, without undue delay, report to the EPPO any criminal conduct in respect of which it could exercise its competence in accordance with Article 22 and Article 25(2) and (3) of that Regulation.***

⁷⁷ ***Directive (EU) 2017/1371 of the European Parliament and of the Council of 5 July 2017 on the fight against fraud to the Union's financial interests by means of criminal law (OJ L 198, 28.7.2017, p. 29).***

Amendment 73

**Proposal for a regulation
Article 235 – paragraph 2**

Text proposed by the Commission

2. The evaluation shall, in particular, address the possible need to modify the mandate of the EU Customs Authority, and the financial implications of any such modification.

Amendment

2. The evaluation shall, in particular, address the possible need to modify the mandate of the EU Customs Authority, and the financial implications of any such modification, ***including the consideration of the full integration of all national customs administrations in one, single EU customs service.***

Justification

The policy option of integrating national customs administrations into a single EU service would need to be evaluated in light of the assessment of the new UCC and proposed agency.

Amendment 74

**Proposal for a regulation
Article 236 – paragraph 3 a (new)**

Text proposed by the Commission

Amendment

3a. The Authority's liability indicated in paragraph 3 also applies to damages resulting from the administration of data placed in the central database and exchanged - via the database or by the Authority - with other entities;

Amendment 75

**Proposal for a regulation
Article 237 – paragraph 2 a (new)**

Text proposed by the Commission

Amendment

2a. All costs incurred by a Member State in ensuring the conditions set out in paragraphs 1 and 2 shall fall within the budget of the Authority and shall be financed by the EU budget, in accordance with Article 225, paragraph 3, point c.

Amendment 76

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 shall become fully operational ***two years after the entry into force of this Regulation***.

Amendment 77

Proposal for a regulation Article 239 – paragraph 2

Text proposed by the Commission

2. Customs authorities may temporarily make customs officers available to work in the customs authorities of another Member State. The EU Customs Authority shall be informed and may coordinate such assignments.

Amendment

2. Customs authorities may temporarily make customs officers available to work in the customs authorities of another Member State ***or in the EU Customs Authority. The EU Customs Authority may temporarily make its staff available to work in the customs authorities of a Member State.*** The EU Customs Authority shall be informed and may coordinate such assignments.

Amendment 78

Proposal for a regulation Article 240 – paragraph 1

Text proposed by the Commission

1. Customs authorities 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 the field other legislation applied by the customs authorities, collection of duties and taxes and other relevant fields of cooperation. Where appropriate, customs authorities shall also cooperate with relevant bodies,

Amendment

1. Customs authorities 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 the field other legislation applied by the customs authorities, collection of duties and taxes and other relevant fields of cooperation. ***Customs authorities shall immediately alert all relevant authorities when they***

expert groups, agencies, offices or networks coordinating the activities of other authorities at Union level. Where appropriate, customs authorities shall also cooperate with other relevant parties at EU level, as referred to in paragraph 9, and the involved customs authorities shall notify the EU Customs Authority.

suspect infringement of other relevant EU legislation and send a notification to that effect in the EU Customs Data Hub.

Where appropriate, customs authorities shall also cooperate with relevant bodies, expert groups, agencies, offices or networks coordinating the activities of other authorities at Union level. Where appropriate, customs authorities shall also cooperate with other relevant parties at EU level, as referred to in paragraph 9, and the involved customs authorities shall notify the EU Customs Authority.

Amendment 79

Proposal for a regulation

Article 240 – paragraph 2 – point d a (new)

Text proposed by the Commission

Amendment

(da) the exchange of skills and best practices through joint training courses on how to detect non-compliant products, including keeping up to date on any other Union legislation that sets compliance requirements such as those related to product safety and sustainability.

Amendment 80

Proposal for a regulation

Article 240 – paragraph 9

Text proposed by the Commission

Amendment

9. The EU Customs Authority ***may*** develop a framework for operational cooperation with other EU bodies, including Europol and Frontex, in accordance with paragraphs 2, 4 and 5, and may participate in and contribute to strategic analyses and threat assessments, policy cycles, innovation programmes, training activities, networks and other activities which are relevant for the implementation of its tasks and are

9. The EU Customs Authority ***shall*** develop a framework for operational cooperation with other EU bodies, including Europol and Frontex, in accordance with paragraphs 2, 4 and 5, and may participate in and contribute to strategic analyses and threat assessments, policy cycles, innovation programmes, training activities, networks and other activities which are relevant for the implementation of its tasks and are

organised by such other bodies.

organised by such other bodies.

Amendment 81

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 the authorities of third countries, as well as best practices, and to conduct joint activities.***

Amendment 82

Proposal for a regulation Article 265 – paragraph 1

Text proposed by the Commission

1. Articles 205 to 237 shall apply from ***1 January 2028***.

Amendment

1. Articles 205 to 237 shall apply from ***the date established in Article 238***.

Amendment 83

Proposal for a regulation Article 265 – paragraph 2 – introductory part

Text proposed by the Commission

2. The following provisions shall apply from ***1 March 2028***:

Amendment

2. The following provisions shall apply from ***the day this Regulation enters into force***:

Amendment 84

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 2037**.

Amendment

3. The functionalities of the EU Customs Data Hub laid down in Article 29 shall be fully operational **two years after the date set in article 238**.

Amendment 85

Proposal for a regulation Article 265 – paragraph 4

Text proposed by the Commission

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

Amendment

4. Economic operators may start fulfilling their reporting obligations under this Regulation by using the EU Customs Data Hub **by one year after the date set in article 238**.

Amendment 86

Proposal for a regulation Article 265 – paragraph 5

Text proposed by the Commission

5. The customs authorities shall reassess the authorisations granted pursuant to Regulation (EU) No 952/2013 **from 1 January 2035 to 31 December 2037**.

Amendment

5. The customs authorities shall reassess the authorisations granted pursuant to Regulation (EU) No 952/2013 **the date of entry into force of this Regulation and the date set in article 238**.

Amendment 87

Proposal for a regulation Article 265 – paragraph 6

Text proposed by the Commission

6. Before 31 December 2027, the

Amendment

6. Before 31 December 2027, the

Commission shall present a report to the European Parliament and to the Council providing an assessment of centralised clearance referred to in Article 72. If appropriate, the Commission may present a legislative proposal with a view to ensuring a fair distribution of the rights and obligations of the Member States in connection with the assessment of and liability for the customs debt at import.

Commission shall present a report to the European Parliament and to the Council providing an assessment of centralised clearance referred to in Article 72. If appropriate, the Commission may present a legislative proposal with a view to ensuring a fair distribution of the rights and obligations of the Member States in connection with the assessment of and liability for the customs debt at import. ***This report shall be made publicly available.***

Amendment 88

Proposal for a regulation

Article 265 – paragraph 7 – introductory part

Text proposed by the Commission

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

Amendment

7. By **two years after the date set in article 238**, the Commission shall **publish and** present to the European Parliament and to the Council **a report** to assess, in particular:

**ANNEX: ENTITIES OR PERSONS
FROM WHOM THE RAPPORTEUR FOR THE OPINION HAS RECEIVED INPUT**

The rapporteur has received input from the following entities or persons in the preparation of the draft opinion:

| Entity and/or person |
|--|
| Ecommerce Europe - the European Digital Commerce association |
| |
| |

The list above is drawn up under the exclusive responsibility of the rapporteur.

PROCEDURE – COMMITTEE ASKED FOR OPINION

| | |
|---|---|
| Title | Establishing the Union Customs Code and the European Union Customs Authority, and repealing Regulation (EU) No 952/2013 |
| References | COM(2023)0258 – C9-0175/2023 – 2023/0156(COD) |
| Committee responsible Date announced in plenary | IMCO 19.10.2023 |
| Opinion by Date announced in plenary | CONT 19.10.2023 |
| Rapporteur for the opinion Date appointed | Petri Sarvamaa 18.7.2023 |
| Discussed in committee | 4.12.2023 |
| Date adopted | 23.1.2024 |
| Result of final vote | + : 20 - : 1 0 : 2 |
| Members present for the final vote | Caterina Chinnici, Carlos Coelho, Beatrice Covassi, Daniel Freund, Isabel García Muñoz, Maria Grapini, Monika Hohlmeier, Joachim Kuhs, Alin Mituța, Markus Pieper, Sándor Rónai, Petri Sarvamaa, Eleni Stavrou, François Thiollet |
| Substitutes present for the final vote | Katalin Cseh, Hannes Heide, Andrey Novakov, Mikuláš Peksa, Wolfram Pirchner, Ramona Strugariu, Michal Wiezik |
| Substitutes under Rule 209(7) present for the final vote | Paolo Borchia, Marie Dauchy |

FINAL VOTE BY ROLL CALL IN COMMITTEE ASKED FOR OPINION

| 20 | + |
|-----------|--|
| PPE | Caterina Chinnici, Carlos Coelho, Monika Hohlmeier, Andrey Novakov, Markus Pieper, Wolfram Pirchner, Petri Sarvamaa, Eleni Stavrou |
| Renew | Katalin Cseh, Alin Mituța, Ramona Strugariu, Michal Wiezik |
| S&D | Beatrice Covassi, Isabel García Muñoz, Maria Grapini, Hannes Heide, Sándor Rónai |
| Verts/ALE | Daniel Freund, Mikuláš Peksa, François Thiollet |

| 1 | - |
|----|--------------|
| ID | Marie Dauchy |

| 2 | 0 |
|----|-----------------------------|
| ID | Paolo Borchia, Joachim Kuhs |

Key to symbols:

+ : in favour

- : against

0 : abstention

PROCEDURE – COMMITTEE RESPONSIBLE

| | | | |
|---|---|--------------------|--------------------|
| Title | Establishing the Union Customs Code and the European Union Customs Authority, and repealing Regulation (EU) No 952/2013 | | |
| References | COM(2023)0258 – C9-0175/2023 – 2023/0156(COD) | | |
| Date submitted to Parliament | 17.5.2023 | | |
| Committee responsible Date announced in plenary | IMCO 19.10.2023 | | |
| Committees asked for opinions Date announced in plenary | INTA 19.10.2023 | BUDG 19.10.2023 | CONT 19.10.2023 |
| Associated committees Date announced in plenary | INTA 19.10.2023 | | |
| Rapporteurs Date appointed | Deirdre Clune 5.9.2023 | | |
| Discussed in committee | 13.11.2023 | 4.12.2023 | 24.1.2024 |
| Date adopted | 22.2.2024 | | |
| Result of final vote | +: 34 -: 0 0: 5 | | |
| Members present for the final vote | Pablo Arias Echeverría, Laura Ballarín Cereza, Adam Bielan, Biljana Borzan, Anna Cavazzini, Dita Charanzová, Deirdre Clune, Maria Grapini, Virginie Joron, Włodzimierz Karpiński, Antonius Manders, Beata Mazurek, Leszek Miller, Anne-Sophie Pelletier, René Repasi, Andreas Schwab, Tomislav Sokol, Róza Thun und Hohenstein, Marion Walsmann | | |
| Substitutes present for the final vote | Marc Angel, Geert Bourgeois, Claude Gruffat, Francisco Guerreiro, Ivars Ijabs, Karen Melchior, Tsvetelina Penkova, Catharina Rinzeema | | |
| Substitutes under Rule 209(7) present for the final vote | Pascal Arimont, Patrick Breyer, Sara Cerdas, Asger Christensen, Pascal Durand, Georgios Kyrtos, Eva Maydell, Wolfram Pirchner, Caroline Roose, Sabine Verheyen, Petar Vitanov, Axel Voss | | |
| Date tabled | 28.2.2024 | | |

FINAL VOTE BY ROLL CALL IN COMMITTEE RESPONSIBLE

| 34 | + |
|-----------|--|
| PPE | Pablo Arias Echeverría, Pascal Arimont, Deirdre Clune, Włodzimierz Karpiński, Antonius Manders, Eva Maydell, Wolfram Pirchner, Andreas Schwab, Tomislav Sokol, Sabine Verheyen, Axel Voss, Marion Walsmann |
| Renew | Dita Charanzová, Asger Christensen, Ivars Ijabs, Georgios Kyrtos, Karen Melchior, Catharina Rinzema, Róza Thun und Hohenstein |
| S&D | Marc Angel, Laura Ballarín Cereza, Biljana Borzan, Sara Cerdas, Pascal Durand, Maria Grapini, Leszek Miller, Tsvetelina Penkova, René Repasi, Petar Vitanov |
| The Left | Anne-Sophie Pelletier |
| Verts/ALE | Anna Cavazzini, Claude Gruffat, Francisco Guerreiro, Caroline Roose |

| 0 | - |
|---|---|
| | |

| 5 | 0 |
|-----------|---|
| ECR | Adam Bielan, Geert Bourgeois, Beata Mazurek |
| ID | Virginie Joron |
| Verts/ALE | Patrick Breyer |

Key to symbols:

+ : in favour

- : against

0 : abstention