



**2023/0156(COD)**

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

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## 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)**

***(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*

(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 282/2011<sup>43</sup>.

*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 ‘deemed importer’ provision is a statutory fiction created for the purposes 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 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 282/2011<sup>43</sup>.

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<sup>43</sup> 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).

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<sup>43</sup> 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 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 ***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***

##### *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

***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 1186/2009<sup>53</sup>, 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 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.

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.

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<sup>53</sup> ***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).*

<sup>54</sup> *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 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 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 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*

*Amendment*

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.

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*

*Amendment*

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

***deleted***

*premises;*

## Amendment 15

### 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 16

### 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 **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*

*Amendment*

The customs authorities shall at least every 3 years perform an in-depth monitoring of the authorised economic operator's activities and internal records.

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***

## **Amendment 26**

### **Proposal for a regulation**

#### **Article 25 – paragraph 11 – subparagraph 1 – point b**

*Text proposed by the Commission*

*Amendment*

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

**deleted**

## **Amendment 27**

### **Proposal for a regulation**

#### **Article 29 – paragraph 1 – point d**

*Text proposed by the Commission*

*Amendment*

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

(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)]<sup>65</sup> ;

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<sup>65</sup> 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.]

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<sup>65</sup> 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*

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 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

The European Public Prosecutor's Office

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) 2017/1939<sup>66</sup>, 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.***

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<sup>66</sup> 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).

('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) 2017/1939<sup>66</sup>, 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.***

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<sup>66</sup> 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*

(b) 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 35**

### **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 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*

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.

#### *Amendment*

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

#### *Amendment*

2. Goods brought into the customs territory of the Union shall remain under such supervision for **the purpose of determining** their customs status.

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 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:

*Amendment*

5. The EU Customs Authority shall perform Union-level risk management 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 regard.

*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 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

*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

ongoing basis.

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*

*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

(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,

authorities shall make the traceability available to the other authorities.

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*

*Amendment*

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.

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*

*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 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*

*Amendment*

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

**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*

*Amendment*

**(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;**

**(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*

*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 members;

(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*

*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 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*

*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.

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*

*Amendment*

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***

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***



*(EU) 2017/1371 of the European Parliament and of the Council<sup>77</sup>.*

*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.*

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<sup>77</sup> *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*

*Amendment*

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

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*

*Amendment*

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.

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 of 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, in the field of 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 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*

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 organised by such other bodies.

*Amendment*

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.

## 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 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. ***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:

<b>Entity and/or person</b>
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

<b>Title</b>	Establishing the Union Customs Code and the European Union Customs Authority, and repealing Regulation (EU) No 952/2013
<b>References</b>	COM(2023)0258 – C9-0175/2023 – 2023/0156(COD)
<b>Committee responsible</b> Date announced in plenary	IMCO 19.10.2023
<b>Opinion by</b> Date announced in plenary	CONT 19.10.2023
<b>Rapporteur for the opinion</b> Date appointed	Petri Sarvamaa 18.7.2023
<b>Discussed in committee</b>	4.12.2023
<b>Date adopted</b>	23.1.2024
<b>Result of final vote</b>	+ : 20 – : 1 0 : 2
<b>Members present for the final vote</b>	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
<b>Substitutes present for the final vote</b>	Katalin Cseh, Hannes Heide, Andrey Novakov, Mikuláš Peksa, Wolfram Pirchner, Ramona Strugariu, Michal Wiezik
<b>Substitutes under Rule 209(7) present for the final vote</b>	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