

**Question for written answer E-000886/2021  
to the Commission**  
Rule 138  
**Roberta Metsola (PPE)**

**Subject:** The Union Customs Code – clarifications on Articles 70 and 74

The Union Customs Code (UCC) was introduced to bolster the cooperation between the Member States and the Commission to ensure that the free movement of goods is maintained equally throughout the EU.

However, it has become apparent that some Member States' customs authorities are proceeding with customs valuations by applying Article 74(3) of the UCC immediately, without fully exhausting the options under Articles 70, 74(1) and 74(2). It is unclear what checks there are to ensure that they have adequately attempted to calculate the customs tariff under Article 70. Sometimes, applying Article 74(3) means basing the calculation on net weight as well, leading to higher customs duties than if the calculation were based on Article 70.

1. Can the Commission explain what oversight it conducts to ensure that customs tariffs are fairly and legally calculated and that Article 74(3) is not being applied unduly?
2. Can it indicate how the shift to a paperless customs union will ensure that customs tariffs are calculated fairly?
3. Can it elaborate on the auditing process it conducts within the customs departments of Member States? What disparities have been found in the calculation of customs duties under Articles 70 and 74 of the UCC?