AMENDMENTS
52 - 192

Draft report
Kaja Kallas
(PE575.381v01-00)


Proposal for a directive
Amendment 52
Daniel Dalton

Draft legislative resolution
Paragraph 1

Draft legislative resolution  Amendment
1. Adopts its position at first reading 1. Rejects the Commission proposal; hereinafter set out;

Or. en

Justification

Believes that an evidence based justification for an EU Directive on customs infringements and sanctions has yet to be made. This is particularly true where the justification has been made that the directive is needed to tackle so-called 'forum shopping' for which no persuasive evidence has been provided. The fundamental questions around whether the Directive is compatible with the principles of proportionality and subsidiarity and even its legal basis have not been adequately answered. There is a very real risk that the proposal will damage legitimate trade and particularly hit SMEs, whilst increasing customs fraud by reducing the ability of Member states to tackle non-compliant behaviour.

Amendment 53
Marlene Mizzi, Alfred Sant, Miriam Dalli

Draft legislative resolution
Paragraph 2

Draft legislative resolution  Amendment
2. Calls on the Commission to refer the 2. Calls on the Commission to withdraw its matter to Parliament again if it intends to proposal;
amend its proposal substantially or replace it with another text;

Or. en

Justification

The choices made by the Commission in drafting the proposal for a Directive of the European Parliament and of the Council on the Union legal framework for customs infringements have not adequately taken into account the required overall harmonisation and broader environment of customs legislation under the on-going customs reform. Therefore, this
Proposal cannot achieve its envisaged goals and objectives and should be completely reconsidered by the Commission in detail by withdrawing it and coming up with a new proposal that better fits its general objective of ensuring an effective implementation and law enforcement in the Union's custom union.

Amendment 54
Daniel Dalton

Draft legislative resolution
Paragraph 2

Draft legislative resolution

2. Calls on the Commission to refer the matter to Parliament again if it intends to amend its proposal substantially or replace it with another text;

Amendment

2. Calls on the Commission to re-examine the necessity of the legislative proposal in the field of customs infringements and sanctions;

Or. en

Justification

Believes that an evidence based justification for an EU Directive on customs infringements and sanctions has yet to be made. This is particularly true where the justification has been made that the directive is needed to tackle so-called 'forum shopping' for which no persuasive evidence has been provided. The fundamental questions around whether the Directive is compatible with the principles of proportionality and subsidiarity and even its legal basis have not been adequately answered. There is a very real risk that the proposal will damage legitimate trade and particularly hit SMEs, whilst increasing customs fraud by reducing the ability of Member states to tackle non-compliant behaviour.

Amendment 55
Jiří Maštálka

Proposal for a directive

Proposal for a rejection

The European Parliament rejects the Commission proposal.

Or. cs
**Justification**

The fact that the EU has exclusive competence in a given area does not create an obligation to harmonise subsequent legislation that will have an impact even in areas that do not fall within the EU's exclusive competence. The proposed measures require changes to legislation that will affect the entire legal order of individual Member States. The proposed legislation is not consistent with the principle of proportionality, because eliminating unequal customs conditions on the internal market would require a general change to the legal structure of administrative law in the Member States.

**Amendment 56**

Roberta Metsola, Andreas Schwab

Proposal for a directive

Citation 1

**Text proposed by the Commission**

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 33 thereof,

**Amendment**

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 33 and Article 114 thereof,

**Justification**

The legal basis should be broadened to also reflect Article 114 TFEU in light of the fact that this Directive brings about an approximation of laws linked to the functioning of the internal market (as was the case of the legal basis of the UCC).

**Amendment 57**

Virginie Rozière

Proposal for a directive

Citation 1

**Text proposed by the Commission**

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 33 thereof,

**Amendment**

Having regard to the Treaty on the Functioning of the European Union, and in particular Articles 33 and 114 thereof,

**Or. fr**
Amendment 58
Roberta Metsola
Proposal for a directive
Recital 1 a (new)

Text proposed by the Commission  

(1a) The application of criminal sanctions should be a matter for the competence of the Member States alone.

Or. en

Justification

This amendment reiterates the importance of subsidiarity when it comes to criminal sanctions.

Amendment 59
Roberta Metsola
Proposal for a directive
Recital 1 b (new)

Text proposed by the Commission  

(1b) This Directive should be in line with Regulation (EU) No 952/2013 of the European Parliament and of the Council.


Or. en

Justification

This amendment reiterates the importance of this Directive to be in line with the provisions of the UCC.
Amendment 60
Roberta Metsola, Andreas Schwab

Proposal for a directive
Recital 3

Text proposed by the Commission

(3) That disparity of Member States' legal systems affects not only the optimal management of the customs union, but also prevents that a level playing field is achieved for economic operators in the customs union because it has an impact on their access to customs simplifications and facilitations.

Amendment

(3) That disparity of Member States' legal systems not only affects the optimal management of the Customs Union, but also hinders the achievement of a level playing field for economic operators in the Customs Union as it has an impact on their access to customs simplifications and facilitations. Uniformity of the principles governing the way in which customs infringements should be handled by the different customs authorities is needed in order to ensure the proper functioning of the internal market.

Or. en

Justification

This amendment highlights the importance of a uniform approach in this policy area in order to ensure the proper functioning of the internal market.

Amendment 61
Andreas Schwab, Roberta Metsola

Proposal for a directive
Recital 5

Text proposed by the Commission

(5) The legal framework for the enforcement of Union customs legislation provided for in this Directive is consistent with the legislation in force regarding the safeguarding of the financial interests of the Union. The customs infringements covered by the framework established by this Directive include customs

Amendment

(5) The minimum requirements for the enforcement of Union customs legislation provided for in this Directive are consistent with the legislation in force regarding the safeguarding of the financial interests of the Union. The customs infringements covered by the minimum requirements laid down by this Directive
infringements that have an impact on those financial interests while not falling under the scope of the legislation safeguarding them by means of criminal law and customs infringements that do not have an impact on the financial interests of the Union at all.


Justification

The Sanctions Directive does not lay down minimum requirements, instead establishing a 'legal framework'. This means that, when it comes to transposing the directive into national law, the Member States have no leeway. This gives rise to problems in the context of transposition into German law (see Article 1(1)). The Sanctions Directive - like the PFI Directive (Article 1) - should therefore lay down 'only' minimum requirements. Note: the references to the PFI Directive (also hereinafter) are to the most recent proposal, 8604/15 of 7 May 2015 (decree of 8 May 2015 - III A 1 - Z 4605/11/10 015 DOK 2015/0408946).

Amendment 62
Roberta Metsola

Proposal for a directive
Recital 6

Text proposed by the Commission

(6) A list of behaviour which should be considered as infringing Union customs legislation and give rise to sanctions should be established. Those customs infringements should be fully based on the obligations stemming from the customs legislation with direct references to the Code. This Directive does not determine whether Member States should apply administrative or criminal law sanctions in respect of those customs infringements.

Amendment

(6) A list of behaviour which should be considered as infringing Union customs legislation and give rise to sanctions should be established. Those customs infringements should be fully based on the obligations stemming from the customs legislation with direct references to the Code. This Directive provides that Member States should apply administrative sanctions in respect of those customs infringements. However, this does not
affect the possibility for Member States to impose criminal sanctions where a customs infringement falls within the scope of their national laws providing for the imposition of criminal sanctions.

Or. en

Justification

This amendment reiterates the importance of subsidiarity when it comes to criminal sanctions.

Amendment 63
Andreas Schwab, Roberta Metsola

Proposal for a directive
Recital 6

Text proposed by the Commission

(6) A list of behaviour which should be considered as infringing Union customs legislation and give rise to sanctions should be established. Those customs infringements should be fully based on the obligations stemming from the customs legislation with direct references to the Code. This Directive does not determine whether Member States should apply administrative or criminal law sanctions in respect of those customs infringements.

Amendment

(6) A list of behaviour which should be considered as infringing Union customs legislation and give rise to sanctions should be established. Those customs infringements should be fully based on the obligations stemming from the customs legislation with direct references to the Code. This Directive does not determine whether Member States should apply administrative or criminal law sanctions in respect of those customs infringements. This Directive provides that Member States should apply administrative sanctions in respect of those customs infringements.

Or. de

Justification

The Sanctions Directive should provide only for administrative sanctions. The demarcation vis-à-vis the PFI Directive is sound (but as regards Kallas: addition of a fourth sentence stipulating that in cases involving the deliberate evasion of customs duties in amounts in excess of €10 000 criminal law penalties are possible is unnecessary and therefore incorrect.

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Offences such as these are covered by the PFI Directive. Deliberate evasion of customs duties on this scale must necessarily give rise to criminal law penalties (see Articles 3(1) and 7(1) of the PFI Directive and, turning the argument around, Article 7(4) of the PFI Directive).

Amendment 64
Virginie Rozière

Proposal for a directive
Recital 6

Text proposed by the Commission

(6) A list of behaviour which should be considered as infringing Union customs legislation and give rise to sanctions should be established. Those customs infringements should be fully based on the obligations stemming from the customs legislation with direct references to the Code. This Directive does not determine whether Member States should apply administrative or criminal law sanctions in respect of those customs infringements.

Amendment

(6) A list of behaviour which should be considered as infringing Union customs legislation and give rise to sanctions should be established. Those customs infringements should be fully based on the obligations stemming from the customs legislation with direct references to the Code. This Directive does not determine whether Member States should apply administrative or criminal law sanctions in respect of those customs infringements. Member States should, however, be allowed to apply criminal sanctions.

Or. fr

Amendment 65
Kaja Kallas

Proposal for a directive
Recital 7

Text proposed by the Commission

(7) The first category of behaviour should include customs infringements based on strict liability, which does not require any element of fault, considering the objective nature of the obligations involved and the fact that the persons responsible to fulfil them cannot ignore their existence and binding character.

deleted
Proposal for a directive
Recital 7

Text proposed by the Commission

(7) The first category of behaviour should include customs infringements based on strict liability, which does not require any element of fault, considering the objective nature of the obligations involved and the fact that the persons responsible to fulfil them cannot ignore their existence and binding character.

Amendment

(7) The first category of behaviour should include minor customs infringements.

Or. fr

Amendment 67
Kaja Kallas

Proposal for a directive
Recital 8

Text proposed by the Commission

(8) The second and third category of behaviour should include customs infringements committed by negligence or intentionally, respectively, where that subjective element has to be established for liability to arise.

Amendment

deleted

Or. en

Amendment 68
Virginie Rozière

Proposal for a directive
Recital 8

AM\1089618EN.doc 11/75 PE578.842v01-00
(8) The second and third category of behaviour should include customs infringements committed by negligence or intentionally, respectively, where that subjective element has to be established for liability to arise.

Amendment 69
Virginie Rozière
Proposal for a directive
Recital 10

(10) In order to ensure legal certainty, it should be provided that any act or omission resulting from an error on the part of the customs authorities should not be considered a customs infringement.

Amendment 70
Julia Reda
Proposal for a directive
Recital 11 a (new)

(11a) Member States have divergent approaches to the manner in which customs infringements are to be addressed. In order to maintain flexibility in dealing with customs infringements, the provisions of this Directive are subject to minimum harmonisation. Furthermore, given that some Member States have a
system in which criminal sanctions are imposed instead of administrative ones, this Directive aims at laying down common administrative sanctions, but Member States are free to choose to use criminal sanctions taking into account the nature and gravity of, and the other circumstances relating to, the customs infringement concerned.

Or. en

Justification

Alignment with AM on minimum harmonisation

Amendment 71
Kaja Kallas

Proposal for a directive
Recital 12

Text proposed by the Commission

(12) In order to approximate the national sanctioning systems of the Member States, scales of sanctions should be established reflecting the different categories of the customs infringements and their seriousness. For the purpose of imposing effective, proportionate and dissuasive sanctions, Member States should also ensure that their competent authorities take into account specific aggravating or mitigating circumstances when determining the type and level of sanctions to be applied.

Amendment

(12) In order to approximate the national sanctioning systems of the Member States, scales of sanctions should be established reflecting their seriousness. For the purpose of imposing effective, proportionate and dissuasive sanctions, Member States should also ensure that their competent authorities take into account specific aggravating or mitigating circumstances when determining the type and level of sanctions to be applied.

Or. en

Amendment 72
Virginie Rozière, Lucy Anderson
Recital 12

Text proposed by the Commission

(12) In order to approximate the national sanctioning systems of the Member States, scales of sanctions should be established reflecting the different categories of the customs infringements and their seriousness. For the purpose of imposing effective, proportionate and dissuasive sanctions, Member States should also ensure that their competent authorities take into account specific aggravating or mitigating circumstances when determining the type and level of sanctions to be applied.

Amendment

(12) In order to approximate the national sanctioning systems of the Member States, scales of sanctions should be established reflecting the different categories of the customs infringements and the degree of fault. For the purpose of imposing effective, proportionate and dissuasive non-criminal sanctions, Member States should also ensure that their competent authorities take into account specific aggravating or mitigating circumstances when determining the type and level of sanctions to be applied.

Amendment 73

Julia Reda

Recital 13

Text proposed by the Commission

(13) The limitation period for proceedings concerning a customs infringement should be fixed at four years from the day on which the customs infringement was committed or, in case of continuous or repeated infringements, where the behaviour constituting that infringement ceases. Member States should ensure that the limitation period is interrupted by an act relating to investigations or legal proceedings concerning the customs infringement. Member States may lay down cases where that period is suspended.

The initiation or continuation of these proceedings should be precluded after an expiry period of eight years, while the limitation period for the enforcement of a sanction should be of three years.

Amendment

(13) The limitation period for proceedings concerning a customs infringement should be fixed at four years from the day on which the customs infringement was committed or, in the case of continuous or repeated infringements, when the behaviour constituting that infringement ceases. Member States should ensure that the limitation period is interrupted by an act relating to investigations or legal proceedings concerning the customs infringement. Member States may lay down cases where that period is suspended.
Alignment with AMs on Art 13

Amendment 74
Roberta Metsola, Andreas Schwab

Proposal for a directive
Recital 14

Text proposed by the Commission

(14) A suspension of administrative proceedings concerning customs infringements should be provided for where criminal proceedings have been initiated against the same person in connection with the same facts. The continuation of the administrative proceedings after the completion of the criminal proceedings should be possible only in strict conformity with the ne bis in idem principle.

Amendment

(14) A suspension of administrative proceedings concerning customs infringements should be provided for where criminal proceedings have been initiated against the same person in connection with the same facts. The continuation of the administrative proceedings after the completion of the criminal proceedings should be possible only in strict conformity with the ne bis in idem principle, meaning that the same offence must not be penalised twice.

Justification

This amendment strengthens reference to the legal doctrine that no person should be penalised twice for the same offence.

Amendment 75
Roberta Metsola, Andreas Schwab

Proposal for a directive
Recital 15 a (new)

Text proposed by the Commission

(15a) Taking into account the objective of this Directive, namely to ensure effective
enforcement of the Union customs legislation, the Commission should take a holistic approach to enforcement in order to assess whether further action is needed to ensure effectiveness of enforcement of the Union customs legislation following the submission of the Commission report on the application of this Directive as referred to in Article 18 of this Directive.

Or. en

Justification

This amendment reiterates that any future actions linked to the enforcement of customs legislation should be based on the principle of proportionality.

Amendment 76
Virginie Rozière, Lucy Anderson

Proposal for a directive
Recital 18 a (new)

Text proposed by the Commission

(18a) This Directive is intended to strengthen customs cooperation by approximating national laws on customs sanctions. Given that, at present, the legal traditions of Member States differ greatly, total harmonisation in this area is impossible.

Or. fr

Justification

This recital restates the aims set out in the legal bases underlying the proposal for a directive.

Amendment 77
Julia Reda

Proposal for a directive
Recital 19
(19) Since this Directive aims to provide for a list of customs infringements common to all Member States and for the basis for effective, dissuasive and proportionate sanctions to be imposed by Member States in the area of the customs union, which is fully harmonised, those objectives cannot be sufficiently achieved by the Member States based on their different legal traditions, but can rather, by reason of the scale and effect, be better achieved at Union level, the Union may adopt measures in accordance with the principle of subsidiarity, as set out in Article 5 of the Treaty on the European Union. In accordance with the principle of proportionality, as set out in that Article, this Directive does not go beyond what is necessary to achieve those objectives.

Or. en

Justification

Alignment with minimum harmonisation AM

Amendment 78
Virginie Rozière

Proposal for a directive
Article 1 – paragraph 1

Text proposed by the Commission

1. This Directive establishes a framework concerning the infringements of Union customs legislation and provides for sanctions for those infringements.

Amendment

1. This Directive seeks to contribute to the proper functioning of the internal market and to lay down the framework concerning infringements of Union customs legislation, and it provides for non-criminal sanctions for those infringements by approximating the provisions laid down by law, regulation, or administrative action in Member States.
Because Article 114 has been added to the legal basis, the wording of Article 1 needs to be changed as shown above.

Amendment 79
Virginie Rozière

Proposal for a directive
Article 1 – paragraph 2 – subparagraph 1a (new)

<table>
<thead>
<tr>
<th>Text proposed by the Commission</th>
<th>Amendment</th>
</tr>
</thead>
<tbody>
<tr>
<td>This Directive is without prejudice to national provisions on:</td>
<td></td>
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<tr>
<td>(a) criminal sanctions for customs infringements;</td>
<td></td>
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<tr>
<td>(b) customs sanctions in cases of strict liability; and</td>
<td></td>
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<tr>
<td>(c) the burden of proof.</td>
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</tbody>
</table>

Amendment 80
Julia Reda

Proposal for a directive
Article 1a (new)

<table>
<thead>
<tr>
<th>Text proposed by the Commission</th>
<th>Amendment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Article 1a</td>
<td></td>
</tr>
<tr>
<td>Level of harmonisation</td>
<td></td>
</tr>
<tr>
<td>Member States may adopt or retain more stringent national provisions compatible with the Treaty in the area covered by this</td>
<td></td>
</tr>
</tbody>
</table>
Directive.

Justification

Minimum harmonisation

Amendment 81
Julia Reda

Proposal for a directive
Article 1 b (new)

Text proposed by the Commission

Amendment

Article 1b
Application of criminal sanctions

Member States may decide to apply criminal sanctions instead of, or in addition to, the administrative sanctions provided for in this Directive.

Or. en

Amendment 82
Virginie Rozière

Proposal for a directive
Article 2 – title

Text proposed by the Commission

Amendment

Customs infringements and sanctions

Customs infringements and non-criminal customs sanctions

Or. fr

Amendment 83
Virginie Rozière
Proposal for a directive
Article 2

Text proposed by the Commission

Member States shall lay down rules on sanctions in respect of the customs infringements set out in Articles 3 to 6.

Amendment

Member States shall lay down rules on non-criminal sanctions in respect of the customs infringements set out in Articles 3 to 6, where committed by negligence or intentionally.

Or. fr

Amendment 84
Roberta Metsola

Proposal for a directive
Article 2

Text proposed by the Commission

Member States shall lay down rules on sanctions in respect of the customs infringements set out in Articles 3 to 6.

Amendment

Member States shall lay down rules on sanctions in respect of the customs infringements set out in Articles 3 to 6 in strict conformity with the ne bis in idem principle.

Or. en

Justification

This amendment reiterates the legal doctrine that no person should be penalised twice for the same offence.

Amendment 85
Virginie Rozière

Proposal for a directive
Article 2 – paragraph 1 a (new)

Text proposed by the Commission

For the purposes of this Directive, ‘negligence’ means the failure to take reasonable measures, or the act of taking
measures which are manifestly insufficient, to avert harm where the risk of its occurrence is reasonably foreseeable.

Amendment 86
Roberta Metsola, Andreas Schwab

Proposal for a directive
Article 2 – paragraph 1 a (new)

Text proposed by the Commission

Member States shall ensure that the acts or omissions set out in Articles 3 to 6 only constitute customs infringements where they are committed by negligence or intentionally.

Justification

This amendment strengthens the point that only negligent or intentional actions constitutes a customs infringement.

Amendment 87
Virginie Rozière

Proposal for a directive
Article 2 – paragraph 1 b (new)

Text proposed by the Commission

For the purposes of this Directive ‘intentionally’ means the fact of acting with guilty intent, that is to say, a wilful and conscious intention to contravene customs legislation.
Amendment 88
Roberta Metsola

Proposal for a directive
Article 2 – paragraph 1 b (new)

Text proposed by the Commission

Amendment

Clerical errors or mistakes committed without negligence or intent shall not constitute a customs infringement.

Or. en

Justification

This amendment strengthens the point that only negligent or intentional actions constitutes a customs infringement in cases of clerical errors or mistakes.

Amendment 89
Virginie Rozière, Evelyne Gebhardt, Kerstin Westphal

Proposal for a directive
Article 3 – title

Text proposed by the Commission

Amendment

Strict liability customs infringements

Minor customs infringements

Or. fr

Amendment 90
Roberta Metsola

Proposal for a directive
Article 3 – title

Text proposed by the Commission

Amendment

Strict liability customs infringements

Minor customs infringements

Or. en
Justification

This amendment removes any reference to strict liability customs infringements, also in light of the principle of presumption of innocence.

Amendment 91
Kaja Kallas

Proposal for a directive
Article 3 – title

Text proposed by the Commission

Strict liability customs infringements

Amendment

Customs infringements

Justification

There is one list of infringements to ensure that custom authorities assess all the relevant circumstances that determine whether an infringement is minor or serious.

Amendment 92
Nicola Danti

Proposal for a directive
Article 3 – introductory part

Text proposed by the Commission

Member States shall ensure that the following acts or omissions constitute customs infringements irrespective of any element of fault:

Amendment

Member States shall ensure that the following acts or omissions constitute minor customs infringements except where they have harmed control activity or action to recover duties. In these latter cases the infringements listed in this Article shall be considered serious within the meaning of Article 5 of this Directive.

Justification

Amendment 93
Virginie Rozière, Evelyne Gebhardt, Kerstin Westphal
Proposal for a directive
Article 3 – introductory part

Text proposed by the Commission

Member States shall ensure that the following acts or omissions constitute customs infringements *irrespective of any element of fault*:

Amendment

Member States shall ensure that the following acts or omissions constitute *minor* customs infringements:

Or. fr

Amendment 94
Roberta Metsola

Proposal for a directive
Article 3 – introductory part

Text proposed by the Commission

Member States shall ensure that the following acts or omissions constitute customs infringements *irrespective of any element of fault*:

Amendment

Member States shall ensure that the following acts or omissions constitute *minor* customs infringements:

Or. en

Justification

*This amendment removes any reference to strict liability customs infringements, also in light of the principle of presumption of innocence.*

Amendment 95
Kaja Kallas

Proposal for a directive
Article 3 – introductory part

Text proposed by the Commission

Member States shall ensure that the following acts or omissions constitute customs infringements *irrespective of any*

Amendment

Member States shall ensure that the following acts or omissions constitute customs infringements:
element of fault:

Justification

There is one list of infringements to ensure that custom authorities assess all the relevant circumstances that determine whether an infringement is minor or serious.

Amendment 96
Virginie Rozière, Evelyne Gebhardt

Proposal for a directive
Article 3 – point c a (new)

Text proposed by the Commission

Amendment

(ca) failure of the economic operator responsible for non-Union goods which are in temporary storage to place those goods under a customs procedure or to re-export them within the time limit in accordance with Article 149 of the Code;

Or. fr

Amendment 97
Virginie Rozière, Evelyne Gebhardt

Proposal for a directive
Article 3 – point c b (new)

Text proposed by the Commission

Amendment

(cb) failure of the economic operator to provide customs authorities with all the assistance necessary for the completion of the customs formalities or controls in accordance with Article 15(1) of the Code;

Or. fr
Amendment 98
Virginie Rozière, Evelyne Gebhardt, Kerstin Westphal

Proposal for a directive
Article 3 – point c c (new)

Text proposed by the Commission

Amendment

(cc) failure of the holder of a decision relating to the application of customs legislation to comply with the obligations resulting from that decision in accordance with Article 23(1) of the Code;

Or. fr

Amendment 99
Virginie Rozière, Evelyne Gebhardt

Proposal for a directive
Article 3 – point c d (new)

Text proposed by the Commission

Amendment

(cd) failure of the holder of a decision relating to the application of customs legislation to inform the customs authorities without delay of any factor arising after the decision was taken by those authorities which influences its continuation or content in accordance with Article 23(2) of the Code;

Or. fr

Amendment 100
Andreas Schwab, Roberta Metsola

Proposal for a directive
Article 3 – point g

Text proposed by the Commission

Amendment

(g) failure of a person bringing goods into the customs territory of the Union to

(g) failure of a person bringing goods into the customs territory of the Union to
comply with the obligations relating to the conveyance of the goods in the appropriate place in accordance with Article 135(1) of the Code, or to inform customs authorities immediately when the obligations cannot be complied with in accordance with Article 137(1) and (2) of the Code; comply with the obligations relating to the conveyance of the goods in the appropriate place in accordance with Article 135(1) of the Code, or to inform customs authorities immediately when the obligations cannot be complied with in accordance with Article 137(1) and (2) of the Code and of the whereabouts of the goods;

Or. de

Justification

The additions are needed to ensure that obligations laid down in Article 137 of the UCC are correctly cited.

Amendment 101
Andreas Schwab, Roberta Metsola

Proposal for a directive
Article 3 – point j

Text proposed by the Commission

(j) failure of the economic operator responsible for non-Union goods which are in temporary storage to place those goods under a customs procedure or to re-export them within the time limit in accordance with Article 149 of the Code;

Amendment

(j) failure of the person keeping the goods in its approved storage facility or in other places designated or approved by the customs authorities responsible for non-Union goods which are in temporary storage to place those goods under a customs procedure or to re-export them within the time limit in accordance with Article 149 of the Code;

Or. de

Justification

Deletion of the term 'economic operator' - responsibility rests with the person keeping the goods in its approved storage facility or in other places designated or approved by the customs authorities (Article 147(3)(b) of the UCC). This definition is narrower than that of 'economic operator' given in Article 5(5) of the UCC (person who, in the course of his or her business, is involved in activities covered by the customs legislation). It is not clear who exactly is covered by the term 'economic operator'.
Amendment 102
Andreas Schwab, Roberta Metsola

Proposal for a directive
Article 3 – point o

Text proposed by the Commission

(o) failure of the holder of the outward processing procedure to export the defective goods within the time limit in accordance with Article 262 of the Code;

Amendment

deleted

Justification

This provision is unnecessary given the requirement to provide a guarantee in respect of import duties (Article 262(1), second subparagraph, of the UCC).

Amendment 103
Andreas Schwab, Roberta Metsola

Proposal for a directive
Article 3 – point p

Text proposed by the Commission

(p) construction of a building in a free zone without the approval of the customs authorities in accordance with Article 244(1) of the Code;

Amendment

(p) construction of a building in a free zone without the prior approval of the customs authorities in accordance with Article 244(1) of the Code;

Justification

For the sake of consistency with the wording of Article 244(1) of the UCC.

Amendment 104
Andreas Schwab, Roberta Metsola

Proposal for a directive
Article 3 – point q
Text proposed by the Commission

(q) non-payment of import or export duties by the person liable to pay within the period prescribed in accordance with Article 108 of the Code.

Amendment

deleted

Justification

This provision is unnecessary, given the scope for enforcing payment and charging interest on arrears (Article 113 and 114 of the UCC).

Amendment 105
Kaja Kallas

Proposal for a directive
Article 3 – points q a to q l (new)

Text proposed by the Commission

(qa) failure of an economic operator to supply, in response to a request by the customs authorities, the requisite documents and information in an appropriate form, and to provide all the assistance necessary for the completion of the customs formalities or controls referred to in Article 15(1) of the Code;

(qb) failure of the holder of a decision relating to the application of customs legislation to comply with the obligations resulting from that decision in accordance with Article 23(1) of the Code;

(qc) failure of the holder of a decision relating to the application of customs legislation to inform the customs authorities without delay of any factor arising after the decision was taken by those authorities which influences its continuation or content, in accordance with Article 23(2) of the Code;

(qd) failure of the holder of the Union
transit procedure to present the goods intact at the customs office of destination within the prescribed time-limit in accordance with point (a) of Article 233(1) of the Code;

(qe) unloading or trans-shipping of goods from the means of transport carrying them without authorisation granted by the customs authorities or in places not designated or approved by those authorities in accordance with Article 140 of the Code;

(qf) storage of goods in temporary storage facilities or customs warehouses without authorisation granted by the customs authorities in accordance with Articles 147 and 148 of the Code;

(qg) failure of the holder of the authorisation or the holder of the procedure to fulfil the obligations arising from the storage of goods covered by the customs warehousing procedure in accordance with points (a) and (b) of Article 242(1) of the Code;

(qh) providing customs authorities with false information or documents required by those authorities in accordance with Articles 15 or 163 of the Code;

(qi) the use of false statements or any other irregular means by an economic operator in order to obtain an authorisation from the customs authorities:

(i) to become an authorised economic operator in accordance with Article 38 of the Code,

(ii) to make use of a simplified declaration in accordance with Article 166 of the Code,

(iii) to make use of other customs simplifications in accordance with Articles 177, 179, 182, 185 of the Code,

(iv) to place the goods under special procedures in accordance with Article 211
of the Code;
(qj) introduction or exit of goods into or from the customs territory of the Union without presenting them to customs authorities in accordance with Articles 139, 245 or Article 267(2) of the Code;
(qk) processing of goods in a customs warehouse without an authorisation granted by the customs authorities in accordance with Article 241 of the Code;
(ql) acquiring or holding goods involved in one of the customs infringements set out in point (f) of Article 4 and point (c) of this Article.

Justification

Articles 4 and 5 are deleted and therefore the infringements listed in these articles are reintroduced in art 3. The initial art 4 e), g), h) are not reintroduced as they correspond to the initial art 5c) and now art 3 za). The initial art 4 a) is not reintroduced as it corresponds to art 3 j). Art 4 c) and d) and art 5 d) and e) are reintroduced only once and correspond to respectively art 3 s) and art 3 t).

Amendment 106
Virginia Rozière, Evelyne Gebhardt, Kerstin Westphal

Proposal for a directive
Article 4

Text proposed by the Commission

Amendment

Article 4 deleted

Customs infringements committed by negligence

Member States shall ensure that the following acts or omissions constitute customs infringements where committed by negligence:

(a) failure of the economic operator responsible for non-Union goods which are in temporary storage to place those goods under a customs procedure or to re-
export them within the time limit in accordance with Article 149 of the Code;

(b) failure of the economic operator to provide customs authorities with all the assistance necessary for the completion of the customs formalities or controls in accordance with Article 15(1) of the Code;

(c) failure of the holder of a decision relating to the application of customs legislation to comply with the obligations resulting from that decision in accordance with Article 23(1) of the Code;

(d) failure of the holder of a decision relating to the application of customs legislation to inform the customs authorities without delay of any factor arising after the decision was taken by those authorities which influences its continuation or content in accordance with Article 23(2) of the Code;

(e) failure of the economic operator to present the goods brought into the customs territory of the Union to the customs authorities in accordance with Article 139 of the Code;

(f) failure of the holder of the Union transit procedure to present the goods intact at the customs office of destination within the prescribed time limit in accordance with Article 233(1)(a) of the Code;

(g) failure of the economic operator to present the goods brought into a free zone to customs in accordance with Article 245 of the Code;

(h) failure of the economic operator to present the goods to be taken out of the customs territory of the Union to customs on exit in accordance with Article 267(2) of the Code;

(i) unloading or trans-shipping of goods from the means of transport carrying them without authorisation granted by the customs authorities or in places not
designated or approved by those authorities in accordance with Article 140 of the Code;

(j) storage of goods in temporary storage facilities or customs warehouses without authorisation granted by the customs authorities in accordance with Articles 147 and 148;

(k) failure of the holder of the authorisation or the holder of the procedure to fulfil the obligations arising from the storage of goods covered by the customs warehousing procedure in accordance with points (a) and (b) of Article 242(1) of the Code.

Amendment 107
Roberta Metsola

Proposal for a directive
Article 4 – point b

Text proposed by the Commission
(b) failure of the economic operator to provide customs authorities with all the assistance necessary for the completion of the customs formalities or controls in accordance with Article 15(1) of the Code;

Amendment
(b) failure of an economic operator to supply, in response to a request by the customs authorities, the requisite documents and information in an appropriate form and within a reasonable time, and to provide all the assistance necessary for the completion of the customs formalities or controls in accordance with Article 15(1) of the Code;

Justification
This amendment clarifies that the competent authorities should allow reasonable time for operators to supply such documents or information before a customs infringement is deemed to have been constituted.
Amendment 108
Roberta Metsola

Proposal for a directive
Article 4 – point d

  Text proposed by the Commission  Amendment

(d) failure of the holder of a decision deleted
   relating to the application of customs
   legislation to inform the customs
   authorities without delay of any factor
   arising after the decision was taken by
   those authorities which influences its
   continuation or content in accordance
   with Article 23(2) of the Code;

Or. en

Justification

This customs infringement has been shifted to serious infringements in another section of this Directive by the rapporteur.

Amendment 109
Kaja Kallas

Proposal for a directive
Article 5

  Text proposed by the Commission  Amendment

Article 5 deleted

Customs infringements committed intentionally

Member States shall ensure that the following acts or omissions constitute customs infringements where committed intentionally:

(a) providing customs authorities with false information or documents required by those authorities in accordance with Articles 15 or 163 of the Code;

(b) the use of false statements or any other irregular means by an economic
operator in order to obtain an authorisation from the customs authorities:

(i) to become an authorised economic operator in accordance with Article 38 of the Code,

(ii) to make use of a simplified declaration in accordance with Article 166 of the Code,

(iii) to make use of other customs simplifications in accordance with Articles 177, 179, 182, 185 of the Code,

(iv) to place the goods under special procedures in accordance with Article 211 of the Code;

(c) introduction or exit of goods into or from the customs territory of the Union without presenting them to customs authorities in accordance with Articles 139, 245, or Article 267(2) of the Code;

(d) failure of the holder of a decision relating to the application of customs legislation to comply with the obligations resulting from that decision in accordance with Article 23(1) of the Code;

(e) failure of the holder of a decision relating to the application of customs legislation to inform the customs authorities without delay of any factor arising after the decision was taken by those authorities which influences its continuation or content in accordance with Article 23(2) of the Code;

(f) processing of goods in a customs warehouse without an authorisation granted by the customs authorities in accordance with Article 241 of the Code;

(g) acquiring or holding goods involved in one of the customs infringements set out in point (f) of Article 4 and point (c) of this Article.

Or. en
Amendment 110
Virginie Rozière, Evelyne Gebhardt, Kerstin Westphal

Proposal for a directive
Article 5 – title

Text proposed by the Commission

Customs infringements committed intentionally

Amendment

Serious customs infringements committed intentionally

Or. fr

Amendment 111
Virginie Rozière, Evelyne Gebhardt, Kerstin Westphal

Proposal for a directive
Article 5 – introductory part

Text proposed by the Commission

Member States shall ensure that the following acts or omissions constitute customs infringements where committed intentionally:

Amendment

Member States shall ensure that the following acts or omissions constitute serious customs infringements:

Or. fr

Amendment 112
Andreas Schwab, Roberta Metsola

Proposal for a directive
Article 5 – point b – introductory part

Text proposed by the Commission

(b) the use of false statements or any other irregular means by an economic operator in order to obtain an authorisation from the customs authorities:

Amendment

(b) the use of inaccurate or incomplete information or inauthentic, inaccurate or invalid documents by an economic operator in order to obtain an authorisation from the customs authorities:

Or. de
Justification

On the basis of the original wording, the infringement does not tally with any requirement under the UCC (cf. EC 6) and the term 'other irregular means' is not sufficiently clearly defined. The infringement should be based on Article 15(2)(a) and (b) of the UCC and the wording should be brought into line with those provisions.

Amendment 113
Andreas Schwab, Roberta Metsola

Proposal for a directive
Article 5 – point c

Text proposed by the Commission
(c) introduction or exit of goods into or from the customs territory of the Union without presenting them to customs authorities in accordance with Articles 139, 245, or Article 267(2) of the Code;

Amendment
(c) introduction or exit of goods into or from the customs territory of the Union without presenting them to customs authorities in good time in accordance with Articles 139, 245, or Article 267(2) of the Code;

Or. de

Justification

Addition of the words 'in good time' (cf. Article 139(1) of the UCC: 'immediately', and Article 267(2) of the UCC: 'on exit').

Amendment 114
Virginie Rozière, Evelyne Gebhardt

Proposal for a directive
Article 5 – point e a (new)

Text proposed by the Commission
(ea) failure of the economic operator to present the goods brought into the customs territory of the Union to the customs authorities in accordance with Article 139 of the Code;

Amendment
(ea) failure of the economic operator to present the goods brought into the customs territory of the Union to the customs authorities in accordance with Article 139 of the Code;

Or. fr
Amendment 115
Virginie Rozière, Evelyne Gebhardt

Proposal for a directive
Article 5 – point e b (new)

Text proposed by the Commission

Amendment

(eb) failure of the holder of the Union transit procedure to present the goods intact at the customs office of destination within the prescribed time limit in accordance with Article 233(1)(a) of the Code;

Or. fr

Amendment 116
Virginie Rozière, Evelyne Gebhardt

Proposal for a directive
Article 5 – point e c (new)

Text proposed by the Commission

Amendment

(ec) failure of the economic operator to present the goods brought into a free zone to customs in accordance with Article 245 of the Code;

Or. fr

Amendment 117
Virginie Rozière, Evelyne Gebhardt

Proposal for a directive
Article 5 – point e d (new)

Text proposed by the Commission

Amendment

(ed) failure of the economic operator to present the goods to be taken out of the customs territory of the Union to customs on exit in accordance with Article 267(2)
of the Code;

Amendment 118
Virginie Rozière, Evelyne Gebhardt

Proposal for a directive
Article 5 – point e e (new)

Text proposed by the Commission

Amendment

(ee) unloading or trans-shipping of goods from the means of transport carrying them without authorisation granted by the customs authorities or in places not designated or approved by those authorities in accordance with Article 140 of the Code;

Amendment 119
Virginie Rozière, Evelyne Gebhardt

Proposal for a directive
Article 5 – point f a (new)

Text proposed by the Commission

Amendment

(fa) storage of goods in temporary storage facilities or customs warehouses without authorisation granted by the customs authorities in accordance with Articles 147 and 148 of the Code;

Amendment 120
Virginie Rozière, Evelyne Gebhardt

Proposal for a directive
Article 5 – point f b (new)
Text proposed by the Commission

Amendment

(fb) failure of the holder of the authorisation or the holder of the procedure to fulfil the obligations arising from the storage of goods covered by the customs warehousing procedure in accordance with points (a) and (b) of Article 242(1) of the Code;

Or. fr

Amendment 121
Andreas Schwab, Roberta Metsola

Proposal for a directive
Article 5 – point g

Text proposed by the Commission

Amendment

(g) acquiring or holding goods involved in one of the customs infringements set out in point (f) of Article 4 and point (c) of this Article.

deleted

Or. de

Justification

Deleted, as it does not tally with any requirement under the UCC and no longer appeared in the list of sanctions (EU document 1141/15 of 9 March 2015).

Amendment 122
Maria Grapini

Proposal for a directive
Article 7

Text proposed by the Commission

Amendment

The acts or omissions referred to in Articles 3 to 6 do not constitute customs infringements where they occur as a result of an error on the part of the customs authorities, and the customs authorities

The acts or omissions referred to in Articles 3 to 6 do not constitute customs infringements where they occur as a result of an error on the part of the customs authorities,
authorities. shall be liable where errors cause damage.

Or. ro

Amendment 123
Virginie Rozière

Proposal for a directive
Article 8 – paragraph 1 – introductory part

Text proposed by the Commission

1. Member States shall ensure that legal persons are held liable for customs infringements committed for their benefit by any person, acting either individually or as part of an organ of the legal person, and having a leading position within the legal person, based on any of the following:

Amendment

1. Member States shall ensure that legal persons are held liable for customs infringements as referred to in Articles 3 to 6 committed for their benefit by any person, acting either individually or as part of an organ of the legal person, and having a leading position within the legal person, based on any of the following:

Or. fr

Amendment 124
Virginie Rozière

Proposal for a directive
Article 8 – paragraph 2

Text proposed by the Commission

2. Member States shall also ensure that legal persons are held liable where the lack of supervision or control by a person referred to in paragraph 1 has made possible the commission of a customs infringement for the benefit of that legal person by a person under the authority of the person referred to in paragraph 1.

Amendment

(Does not affect the English version.)

Or. fr
Amendment 125
Virginie Rozière

Proposal for a directive
Article 8 – paragraph 3 a (new)

Text proposed by the Commission

Amendment

3a. For the purpose of this Directive, ‘legal person’ shall mean any entity having legal personality under the applicable law, except for States or public bodies in the exercise of State authority and for public international organisations.

Or. fr

Amendment 126
Julia Reda

Proposal for a directive
Article 9 – title

Text proposed by the Commission

Amendment

Sanctions for customs infringements referred to in Article 3

Administrative sanctions for customs infringements referred to in Articles 3 to 6

Or. en

Amendment 127
Julia Reda

Proposal for a directive
Article 9 – introductory part

Text proposed by the Commission

Amendment

Member States shall ensure that effective, proportionate and dissuasive sanctions are imposed for the customs infringements referred to in Article 3 within the following limits:

Member States shall ensure that effective, proportionate and dissuasive administrative sanctions are imposed for the customs infringements referred to in Articles 3 to 6 and may decide to impose any sanction or combination of sanctions
from the following list:

(a) permanent or temporary confiscation of the goods;

(b) permanent or temporary revocation of the status of authorised economic operator;

(c) pecuniary fine of up to 100% of the duties evaded;

(d) pecuniary fine of up to 100% of the value of the goods in the intended market for those goods;

(e) pecuniary fine unrelated to the duties or value of the goods but proportionate to the severity and other circumstances of the infringement.

Amendment 128
Kaja Kallas

Proposal for a directive
Article 9 – introductory part

Text proposed by the Commission

Member States shall ensure that effective, proportionate and dissuasive sanctions are imposed for the customs infringements referred to in Article 3 within the following limits:

Amendment

Member States shall ensure that effective, proportionate, dissuasive and non-criminal sanctions are imposed for those customs infringements referred to in Article 3 that are considered minor in accordance with Article 11a, within the following limits:

Amendment 129
Roberta Metsola

Proposal for a directive
Article 9 – introductory part
Text proposed by the Commission

Member States shall ensure that effective, proportionate and dissuasive sanctions are imposed for the customs infringements referred to in Article 3 within the following limits:

Amendment

Member States shall ensure that effective, proportionate, dissuasive and non-criminal sanctions are imposed for the customs infringements referred to in Article 3 in addition to recovering the duties evaded, within the following limits:

Or. en

Justification

This amendment further clarifies that this Directive will only harmonise administrative sanctions. Furthermore, it also clarifies that the imposition of sanctions is over and above the efforts of the competent authorities to recover 100% of the duties evaded.

Amendment 130
Virginie Rozière

Proposal for a directive
Article 9 – introductory part

Text proposed by the Commission

Member States shall ensure that effective, proportionate and dissuasive sanctions are imposed for the customs infringements referred to in Article 3 within the following limits:

Amendment

Member States shall ensure that effective, proportionate and dissuasive sanctions, not governed by criminal law, are imposed for the customs infringements referred to in Article 3 within the following limits:

Or. fr

Amendment 131
Julia Reda

Proposal for a directive
Article 9 – point a

Text proposed by the Commission

(a) where the customs infringement relates to specific goods, a pecuniary fine from 1 % up to 5 % of the value of the

Deleted

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Proposal for a directive
Article 9 – point a

Text proposed by the Commission

(a) where the customs infringement relates to specific goods, a pecuniary fine from 1% up to 5% of the **value of the goods**; 

Amendment

(a) where the customs infringement relates to specific goods, a pecuniary fine up to 100% of the **duties evaded**; or

Or. en

Amendment 133
Roberta Metsola

Proposal for a directive
Article 9 – point a

Text proposed by the Commission

(a) where the customs infringement **relates to specific goods**, a pecuniary fine from 1% up to 5% of the **value of the goods**;

Amendment

(a) where the customs infringement **is linked to the duties evaded**, a pecuniary fine of up to 50% of the **duties evaded**;

Or. en

Justification

**This amendment links the sanctions to the duties evaded instead on the value of the goods. Furthermore, it also clarifies that this sanction should be used by competent authorities in cases where the customs infringement is linked to duties evaded.**

Amendment 134
Maria Grapini
Proposal for a directive
Article 9 – point a

Text proposed by the Commission
(a) where the customs infringement relates to specific goods, a pecuniary fine from 1 % up to 5 % of the value of the goods;

Amendment
(a) where the customs infringement relates to specific goods, a pecuniary fine from 1 % up to 5 % of the value of the goods, depending on the seriousness of the infringement and the damage caused;

Or. ro

Amendment 135
Julia Reda

Proposal for a directive
Article 9 – point b

Text proposed by the Commission
(b) where the customs infringement is not related to specific goods, a pecuniary fine from EUR 150 up to EUR 7 500.

Amendment
(b) where the customs infringement is not related to specific goods, a pecuniary fine from EUR 150 up to EUR 7 500.

Or. en

Amendment 136
Roberta Metsola, Andreas Schwab

Proposal for a directive
Article 9 – point b

Text proposed by the Commission
(b) where the customs infringement is not related to specific goods, a pecuniary fine from EUR 150 up to EUR 7 500.

Amendment
(b) where the customs infringement is not linked to the duties evaded, a pecuniary fine of up to EUR 7 500.

Or. en

Justification

This amendment links the sanctions to the duties evaded instead on the value of the goods.
Furthermore, it also clarifies that this sanction should be used by competent authorities in cases where the customs infringement is not linked to duties evaded. This amendment also removed the minimum threshold for a pecuniary fine as the level of the fine is best dealt with at a Member State level.

Amendment 137

Maria Grapini

Proposal for a directive
Article 9 – point b

Text proposed by the Commission

(b) where the customs infringement is not related to specific goods, a pecuniary fine from EUR 150 up to EUR 7 500.

Amendment

(b) where the customs infringement is not related to specific goods, a pecuniary fine from EUR 150 up to EUR 7 500, in line with clear criteria relating to the damage caused.

Or. ro

Amendment 138

Julia Reda

Proposal for a directive
Article 9 – paragraph 1 a (new)

Text proposed by the Commission

In the case of the first or a minor infringement only, Member States may choose to help economic operators to correct the reason(s) for the infringement instead of resorting to sanctions.

Amendment

Or. en

Amendment 139

Julia Reda

Proposal for a directive
Article 9 – paragraph 1 b (new)
In the case of repeat offences or aggravating circumstances surrounding an offence, Member States may choose to apply a multiplier to the pecuniary fines provided for in the first paragraph.

Amendment 140
Virginie Rozière, Nicola Danti

Proposal for a directive
Article 10

Article 10 deleted

Sanctions for customs infringements referred to in Article 4

Member States shall ensure that effective, proportionate and dissuasive sanctions are imposed for the customs infringements referred to in Article 4 within the following limits:

a) where the customs infringement relates to specific goods, a pecuniary fine up to 15 % of the value of the goods;

b) where the customs infringement is not related to specific goods, a pecuniary fine up to EUR 22 500.

Amendment 141
Julia Reda

Proposal for a directive
Article 10
Article 10

Sanctions for customs infringements referred to in Article 4

Member States shall ensure that effective, proportionate and dissuasive sanctions are imposed for the customs infringements referred to in Article 4 within the following limits:

(a) where the customs infringement relates to specific goods, a pecuniary fine up to 15 % of the value of the goods;

(b) where the customs infringement is not related to specific goods, a pecuniary fine up to EUR 22 500.

Justification

Please see AM on Art 9

Amendment 142
Julia Reda

Proposal for a directive
Article 11

Sanctions for customs infringements referred to in Article 5 and 6

Member States shall ensure that effective, proportionate and dissuasive sanctions are imposed for the customs infringements referred to in Articles 5 and 6 within the following limits:

(a) where the customs infringement relates to specific goods, a pecuniary fine up to 30 % of the value of the goods;
(b) where the customs infringement is not related to specific goods, a pecuniary fine up to EUR 45 000.

Justification

Please see AM Art 9

Amendment 143
Kaja Kallas

Proposal for a directive
Article 11 – introductory part

Text proposed by the Commission

Member States shall ensure that effective, proportionate and dissuasive sanctions are imposed for the customs infringements referred to in Articles 5 and 6 within the following limits:

Amendment

Member States shall ensure that effective, proportionate, dissuasive and non-criminal sanctions are imposed for those customs infringements referred to in Article 3 that are considered serious in accordance with Article 12, within the following limits:

Or. en

Amendment 144
Roberta Metsola

Proposal for a directive
Article 11 – introductory part

Text proposed by the Commission

Member States shall ensure that effective, proportionate and dissuasive sanctions are imposed for the customs infringements referred to in Articles 5 and 6 within the following limits:

Amendment

Member States shall ensure that effective, proportionate, dissuasive and non-criminal sanctions are imposed for the customs infringements referred to in Articles 5 and 6 in addition to recovering the duties evaded, within the following limits:

Or. en
### Justification

*This amendment further clarifies that this Directive will only harmonise administrative sanctions. Furthermore, it also clarifies that the imposition of sanctions is over and above the efforts of the competent authorities to recover 100% of the duties evaded.*

<table>
<thead>
<tr>
<th>Amendment 145</th>
<th>Virginie Rozière</th>
</tr>
</thead>
</table>

**Proposal for a directive**  
**Article 11 – introductory part**

<table>
<thead>
<tr>
<th>Text proposed by the Commission</th>
<th>Amendment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Member States shall ensure that effective, proportionate and dissuasive sanctions are imposed for the customs infringements referred to in Articles 5 and 6 within the following limits:</td>
<td>Member States shall ensure that effective, proportionate and dissuasive sanctions, <em>not governed by criminal law</em>, are imposed for the customs infringements referred to in Articles 5 and 6 within the following limits:</td>
</tr>
</tbody>
</table>

<table>
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<tr>
<th>Amendment 146</th>
<th>Kaja Kallas</th>
</tr>
</thead>
</table>

**Proposal for a directive**  
**Article 11 – point a**

<table>
<thead>
<tr>
<th>Text proposed by the Commission</th>
<th>Amendment</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) <em>where the customs infringement relates to specific goods</em>, a pecuniary fine up to 30 % of the <em>value of the goods</em>;</td>
<td>(a) a pecuniary fine <em>from 50%</em> up to <em>100%</em> of the <em>duties evaded</em>; or</td>
</tr>
</tbody>
</table>

<table>
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<tr>
<th>Justification</th>
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<tbody>
<tr>
<td><em>A minimum limit needs to be introduced to differentiate the sanction level between a minor and a serious infringement</em></td>
<td></td>
</tr>
</tbody>
</table>
Amendment 147
Nicola Danti

Proposal for a directive
Article 11 – point a

Text proposed by the Commission
(a) where the customs infringement relates to specific goods, a pecuniary fine up to 30% of the value of the goods;

Amendment
(a) where the customs infringement relates to specific goods, a pecuniary fine from 100% up to 400% of the duties evaded; or

Or. it

Amendment 148
Roberta Metsola

Proposal for a directive
Article 11 – point a

Text proposed by the Commission
(a) where the customs infringement relates to specific goods, a pecuniary fine up to 30% of the value of the goods;

Amendment
(a) where the customs infringement is linked to the duties evaded, a pecuniary fine of up to 100% of the duties evaded;

Or. en

Justification
This amendment links the sanctions to the duties evaded instead on the value of the goods. Furthermore, it also clarifies that this sanction should be used by competent authorities in cases where the customs infringement is linked to duties evaded.

Amendment 149
Virginie Rozière

Proposal for a directive
Article 11 – point a

Text proposed by the Commission
a) where the customs infringement relates to specific goods, a pecuniary fine up to 30

Amendment
a) where the customs infringement relates to specific goods, a pecuniary fine from
% of the value of the goods; 5% to 30 % of the value of the goods;

Amendment 150
Kaja Kallas

Proposal for a directive
Article 11 – point b

Text proposed by the Commission Amendment
(b) where the customs infringement is not related to specific goods, a pecuniary fine up to EUR 45 000.
(b) a pecuniary fine from EUR 7 500 up to EUR 45 000.

Or. fr

Justification
A minimum limit needs to be introduced to differentiate the sanction level between a minor and a serious infringement

Amendment 151
Virginie Rozière, Nicola Danti

Proposal for a directive
Article 11 – point b

Text proposed by the Commission Amendment
b) where the customs infringement is not related to specific goods, a pecuniary fine up to EUR 45 000.
b) where the customs infringement is not related to specific goods, a pecuniary fine from EUR 7 500 to EUR 45 000.

Or. fr

Amendment 152
Roberta Metsola

Proposal for a directive
Article 11 – point b
(b) where the customs infringement is not related to specific goods, a pecuniary fine up to EUR 45 000.

(b) where the customs infringement is not linked to the duties evaded, a pecuniary fine of up to EUR 45 000.

Or. en

**Justification**

This amendment links the sanctions to the duties evaded instead on the value of the goods. Furthermore, it also clarifies that this sanction should be used by competent authorities in cases where the customs infringement is not linked to duties evaded.

Amendment 153
Kaja Kallas

Proposal for a directive
Article 11 a (new)

**Text proposed by the Commission**

Factors to be taken into account in assessing whether an infringement is minor

Member States shall ensure that, when determining whether an infringement is minor as well as the level of sanctions to be imposed for the customs infringements referred to in Article 3, the competent authorities take into account all relevant circumstances, including, where appropriate, any of the following factors that may apply:

(a) the infringement was committed by negligence;

(b) the effective cooperation of the person responsible for the infringement with the competent authority in the proceedings;

(c) voluntary disclosure of the infringement, provided that the infringement is not yet the subject of any
investigation activity of which the person responsible for the infringement has been formally notified;

(d) the person responsible for the infringement is able to show that he or she is making a significant effort to align with Union customs legislation by demonstrating a high level of control of his or her operations by means of a compliance system;

(g) the infringement has little or no impact on the amount of customs duties to be paid.

Or. en

Justification

These elements need to be taken into account in order to assess whether the infringement referred to in article 3 is considered as minor

Amendment 154
Roberta Metsola, Andreas Schwab

Proposal for a directive
Article 11 a (new)

Text proposed by the Commission

Amendment

Article 11a
Possibility of imposing criminal sanctions

Member States may opt to apply criminal sanctions where a customs infringement falls within their national laws providing for the imposition of criminal sanctions.

Or. en

Justification

This amendment reiterates the importance of subsidiarity when it comes to criminal sanctions.
Amendment 155
Virginie Rozière

Proposal for a directive
Article 11 a (new)

Text proposed by the Commission

Amendment

Article 11 a

Mitigating and aggravating circumstances

Member States shall ensure that when determining the type and the level of sanctions for the customs infringements referred to in Articles 3 to 6, the competent authorities take into account the following mitigating and aggravating circumstances:

a) Aggravating circumstances:

The amount of the sanction must be increased, with due regard for Articles 9 to 11, where the competent authorities or the courts find that there are aggravating circumstances, as follows:

i) where an identical or similar offence is continued or committed again;

ii) where the person responsible for the infringement is an authorised economic operator;

iii) where the amount of the evaded import or export duty is large;

iv) where the goods involved are subject to the prohibitions or restrictions referred to in the second sentence of Article 134(1) of the Code and in Article 267(3)(e) of the Code or pose a risk to public security;

v) where the person responsible for the infringement has refused to cooperate with the competent authority;

b) Mitigating circumstances:

The amount of the sanction must be reduced, with due regard for Articles 9 to 11, where the competent authorities or the courts find that there are mitigating circumstances, as follows:
i) where the person responsible for the infringement has genuinely cooperated with the competent authority;

ii) where the infringement has been disclosed voluntarily, provided that the infringement is not yet the subject of any investigation of which the person responsible for the infringement had formal knowledge.

Amendment 156
Roberta Metsola, Andreas Schwab

Proposal for a directive
Article 11 b (new)

Text proposed by the Commission

Article 11b

Other non-criminal sanctions for customs infringements referred to in Articles 5 and 6

In addition to the sanctions listed in Articles 9 and 11, Member States may impose the following non-pecuniary sanctions where a serious infringement is committed:

(a) confiscation of goods;

(b) revocation of the status of authorised economic operator in the case of a serious infringement as referred to in Article 5 or in the case of a customs infringement which is committed more than once as referred to in Articles 3 to 6;

(c) suspension of an authorisation which has been granted.
Justification

This amendment is based on one of the amendments of the rapporteur. This amendment puts a limitation to other non-criminal sanctions, specifying that such sanctions should only be possible for more serious infringements. Furthermore, this amendment defines the term 'repeated' customs infringement.

Amendment 157
Kaja Kallas

Proposal for a directive
Article 12 – title

Text proposed by the Commission

Effective application of sanctions and exercise of powers to impose sanctions by competent authorities

Amendment

Factors to be taken into account in assessing whether an infringement is serious

Or. en

Justification

These elements need to be taken into account in order to assess whether the infringement referred to in article 3 is considered as serious

Amendment 158
Roberta Metsola

Proposal for a directive
Article 12 – title

Text proposed by the Commission

Effective application of sanctions and exercise of powers to impose sanctions by competent authorities

Amendment

Aggravating circumstances

Or. en

Justification

This amendment makes a specific and separate reference to aggravating circumstances.
Proposal for a directive
Article 12 – introductory part

Text proposed by the Commission

Member States shall ensure that when determining the type and the level of sanctions for the customs infringements referred to in Articles 3 to 6, the competent authorities shall take into account all relevant circumstances, including, where appropriate:

Amendment

Whatever the circumstances, including in the event of discharge, the courts cannot exempt the person liable for payment from payment of the sums defrauded or unduly obtained or from seizure of goods dangerous to health or morality and public security, counterfeit goods, or goods subject to quantitative restrictions.

Amendment 160
Roberta Metsola

Proposal for a directive
Article 12 – introductory part

Text proposed by the Commission

Member States shall ensure that when determining the type and the level of sanctions for the customs infringements referred to in Articles 3 to 6, the competent authorities shall take into account all relevant circumstances, including, where appropriate:

Amendment

Whatever the circumstances, including in the event of discharge, the courts cannot exempt the person liable for payment from payment of the sums defrauded or unduly obtained or from seizure of goods dangerous to health or morality and public security, counterfeit goods, or goods subject to quantitative restrictions.

Member States shall ensure that, when determining the type and the level of sanctions for the customs infringements referred to in Articles 3 to 6, the competent authorities take into account the following aggravating circumstances, resulting in the sanction being increased within the limits laid down in Articles 9 and 11.

Aggravating circumstances shall also be taken into consideration from the very beginning of the process, that is to say, during the determination of whether a customs infringement has been committed and taking into account the principle of proportionality and the appropriateness of the sanctions.

The classification of the customs infringement in terms of its gravity and
the amount of the sanction to be imposed shall be increased within the limits laid down in this Directive where the competent authorities find that there are aggravating circumstances, such as:

- the infringement was committed with intent;

Justification

This amendment broadens the scope of aggravating circumstances to all the stages of a customs infringement: from the determination of an infringement to the imposition of sanctions.

Amendment 161
Kaja Kallas

Proposal for a directive
Article 12 – introductory part

Text proposed by the Commission

Member States shall ensure that when determining the type and the level of sanctions for the customs infringements referred to in Articles 3 to 6, the competent authorities shall take into account all relevant circumstances, including, where appropriate:

Amendment

Member States shall ensure that, when determining whether an infringement is serious as well as the level of sanctions to be imposed for the customs infringements referred to in Article 3, the competent authorities take into account any of the following circumstances that may apply:

Amendment 162
Kaja Kallas

Proposal for a directive
Article 12 – point -a (new)

Text proposed by the Commission

(-a) the infringement was committed with intent;

Amendment

Or. en
Amendment 163
Virginie Rozière

Proposal for a directive
Article 12 – point a

Text proposed by the Commission

a) the seriousness and the duration of the infringement;

Amendment

deleted

Or. fr

Amendment 164
Maria Grapini

Proposal for a directive
Article 12 – point a

Text proposed by the Commission

(a) the seriousness and the duration of the infringement;

Amendment

(a) the seriousness and duration of the infringement and the damage caused;

Or. ro

Amendment 165
Kaja Kallas

Proposal for a directive
Article 12 – point a

Text proposed by the Commission

(a) the seriousness and the duration of the infringement;

Amendment

(a) the duration of the infringement;

Or. en

Amendment 166
Roberta Metsola
Proposal for a directive
Article 12 – point a a (new)

Text proposed by the Commission

Amendment

(aa) commission of the same or a similar or linked infringement;

Justification

This amendment clarifies that linked infringements should also be considered as an aggravating circumstance.

Amendment 167
Virginie Rozière

Proposal for a directive
Article 12 – point b

Text proposed by the Commission

Amendment

b) the fact that the person responsible for the infringement is an authorized economic operator;

deleted

Or. fr

Amendment 168
Virginie Rozière

Proposal for a directive
Article 12 – point c

Text proposed by the Commission

Amendment

c) the amount of the evaded import or export duty;

deleted

Or. fr
Amendment 169
Virginie Rozière

Proposal for a directive
Article 12 – point d

Text proposed by the Commission

d) the fact that the goods involved are subject to the prohibitions or restrictions referred to in the second sentence of Article 134(1) of the Code and in Article 267(3)(e) of the Code or pose a risk to public security;

Amendment

deleted

Or. fr

Amendment 170
Virginie Rozière

Proposal for a directive
Article 12 – point e

Text proposed by the Commission

e) the level of cooperation of the person responsible for the infringement with the competent authority;

Amendment

deleted

Or. fr

Amendment 171
Roberta Metsola, Andreas Schwab

Proposal for a directive
Article 12 – point e

Text proposed by the Commission

(e) the level of cooperation of the person responsible for the infringement with the competent authority;

Amendment

(c) refusal by the person responsible for the infringement to cooperate or to cooperate fully with the competent authority;

Or. en
Justification

This amendment clarifies that both the outright refusal to cooperate with the competent authorities and partial cooperation can be considered as an aggravating circumstance.

Amendment 172
Virginie Rozière

Proposal for a directive
Article 12 – point f

Text proposed by the Commission
f) previous infringements by the person responsible for the infringement.

Amendment
deleted

Or. fr

Amendment 173
Kaja Kallas

Proposal for a directive
Article 12 a (new)

Text proposed by the Commission

Amendment

Article 12a
Settlement

Member States shall ensure the possibility of a settlement as a procedure allowing the competent authorities to enter into an agreement with the person responsible for the infringement to settle the matter of a customs infringement as an alternative to initiating or pursuing legal proceedings for the imposition of a sanction.

The Commission shall provide guidelines on settlement procedures to ensure that economic operators are given the opportunity of a settlement in a transparent and equal manner.

Or. en
Proposal for a directive
Article 12 a (new)

Text proposed by the Commission

Amendment

Article 12a

Mitigating circumstances

Member States shall ensure that, when determining the type and the level of sanctions to be imposed for customs infringements as referred to in Articles 3 to 6, the competent authorities take into account any of the following mitigating circumstances that may apply, resulting in the sanction being decreased within the limits laid down in Articles 9 and 11. Mitigating circumstances shall also be taken into consideration from the very beginning of the process, that is to say, during the determination of whether a customs infringement has been committed and taking into account the principle of proportionality and the appropriateness of the sanctions.

The classification of a customs infringement and the amount of the sanction to be imposed should be decreased within the limits laid down in this Directive where the competent authorities find that there are mitigating circumstances, such as:

(a) voluntary disclosure of the infringement, provided that the infringement is not yet the subject of any investigation of which the person responsible for the infringement has knowledge;

(b) the person responsible for the infringement is able to show that he or she is making a significant effort to align with the Union customs legislation by demonstrating a move towards a high
level of control of his or her operations, such as by setting-up of a compliance system;

(c) the nature of the activities and size of the economic operator concerned and the level of impact on the Union’s financial interests.

Justification

This amendment makes a specific and separate reference to mitigating circumstances. Moreover, this amendment broadens the scope of mitigating circumstances to all the stages of a customs infringement: from the determination of an infringement to the imposition of sanctions. Furthermore, this amendment adds other cases where mitigating circumstances could be considered (indent c).

Amendment 175
Virginie Rozière

Proposal for a directive
Article 12 a (new)

Text proposed by the Commission

Amendment

Article 12a

Customs settlement

Member States shall offer the possibility for the competent authorities to reach a settlement with the offender.

A customs settlement shall permit the prosecution authorities to propose to the person who is potentially to be prosecuted that they will refrain from prosecution in return for acceptance of an immediately enforceable penalty.

However, once judicial proceedings have been instituted, the competent authorities may reach a settlement only with the agreement of the judicial authority.
Amendment 176
Roberta Metsola

Proposal for a directive
Article 12 b (new)

*Text proposed by the Commission*

**Amendment**

**Article 12b**

**Compliance**

Member States shall ensure that guidelines and publications on how to comply and continue to comply with Union customs legislation are made available to interested parties in an easily accessible, understandable and up-to-date form.

Or. en

**Justification**

This amendment broadly defines what the guidelines and publications should look like. This amendment also specifies that the guidelines and publications should be made available to interested parties.

Amendment 177
Roberta Metsola

Proposal for a directive
Article 12 c (new)

*Text proposed by the Commission*

**Amendment**

**Article 12c**

**Settlement**

Member States shall ensure the possibility of a settlement as a procedure allowing the competent authorities to enter into an agreement with the person responsible for the customs infringement to settle the matter of such infringement as an alternative to initiating or pursuing legal
proceedings for the imposition of a sanction. Member States shall ensure that such a possibility accords with the principle of equal treatment and that the outcome of the procedure is published.

Or. en

Justification

This amendment makes a specific reference to one of the best-practices in this policy field at a Member State level. However, this amendment also specifies that a settlement should conform with the principle of equal treatment and the outcome to be transparent.

Amendment 178
Kaja Kallas

Proposal for a directive
Article 13 – paragraph 1

Text proposed by the Commission

1. Member States shall ensure that the limitation period for proceedings concerning a customs infringement referred to in Articles 3 to 6 is four years and starts to run on the day on which the customs infringement was committed.

Amendment

1. Member States shall ensure that the limitation period for initiating proceedings concerning a customs infringement referred to in Articles 3 to 6 is three years and that it starts to run on the day on which the customs infringement was committed.

Or. en

Justification

There is a need to clarify that the three years limitation period is the time limit to initiate the proceedings

Amendment 179
Julia Reda

Proposal for a directive
Article 13 – paragraph 1
Text proposed by the Commission

1. Member States shall ensure that the limitation period for proceedings concerning a customs infringement referred to in Articles 3 to 6 is four years and starts to run on the day on which the customs infringement was committed.

Amendment

1. Member States shall ensure that the limitation period for initiating proceedings concerning a customs infringement referred to in Articles 3 to 6 is four years and that it starts to run on the day on which the Member State concerned discovered that the customs infringement had been committed.

Amendment 180

Maria Grapini

Proposal for a directive

Article 13 – paragraph 1

Text proposed by the Commission

1. Member States shall ensure that the limitation period for proceedings concerning a customs infringement referred to in Articles 3 to 6 is four years and starts to run on the day on which the customs infringement was committed.

Amendment

1. Member States shall ensure that the limitation period for proceedings concerning a customs infringement referred to in Articles 3 to 6 is five years and starts to run on the day on which the customs infringement was committed.

Or. ro

Amendment 181

Julia Reda

Proposal for a directive

Article 13 – paragraph 2

Text proposed by the Commission

2. Member States shall ensure that, in the case of continuous or repeated customs infringements, the limitation period starts to run on the day on which the act or omission constituting the customs infringement ceases.

Amendment

2. Member States shall ensure that, in the case of continuous or repeated customs infringements, the limitation period starts to run on the day on which the act or omission constituting the customs infringement ceases or when the Member
State concerned discovers the infringement(s), whichever is the later date.

Or. en

Amendment 182
Roberta Metsola

Proposal for a directive
Article 13 – paragraph 3

Text proposed by the Commission

3. Member States shall ensure that the limitation period is interrupted by any act of the competent authority, notified to the person in question, relating to an investigation or legal proceedings concerning the same customs infringement. The limitation period shall start to run on the day of the interrupting act.

Amendment

3. Member States shall ensure that the limitation period is interrupted by any act on the part of the person responsible for the infringement relating to an investigation or legal proceedings concerning the same customs infringement. The limitation period shall continue to run on the day on which the interrupting act comes to an end.

Or. en

Justification

This amendment specifies that the limitation period does not run again (from scratch) but rather continues to run again after the interruption comes to an end.

Amendment 183
Julia Reda

Proposal for a directive
Article 13 – paragraph 3

Text proposed by the Commission

3. Member States shall ensure that the limitation period is interrupted by any act of the competent authority, notified to the person in question, relating to an investigation or legal proceedings

Amendment

3. Member States shall ensure that the limitation period is interrupted by any act of the competent authority, notified to the person in question, relating to an investigation or legal proceedings
concerning the same customs infringement. The limitation period shall start to run on the day of the interrupting act.

concerning the same customs infringement. The limitation period shall start to run again on the day on which the interrupting act comes to an end.

Or. en

Amendment 184
Kaja Kallas

Proposal for a directive
Article 13 – paragraph 4

Text proposed by the Commission

4. Member States shall ensure that the initiation or continuation of any proceedings concerning a customs infringement referred to in Articles 3 to 6 is precluded after the expiry of a period of eight years from the day referred to in paragraph 1 or 2.

Amendment

4. Member States shall ensure that any proceedings concerning a customs infringement referred to in Articles 3 to 6 are time-barred after the expiry of a period of eight years from the day referred to in paragraph 1, 2 or 3 of this Article, as the case may be.

Or. en

Justification

There is a need to clarify that proceedings related to an infringement are precluded if not concluded after the expiry of a period of eight years are precluded.

Amendment 185
Julia Reda

Proposal for a directive
Article 13 – paragraph 4

Text proposed by the Commission

4. Member States shall ensure that the initiation or continuation of any proceedings concerning a customs infringement referred to in Articles 3 to 6 is precluded after the expiry of a period of eight years from the day referred to in

Amendment

4. Member States shall ensure, without prejudice to Article 14(2), that the initiation or continuation of any proceedings concerning a customs infringement referred to in Articles 3 to 6 is precluded after the expiry of a period of
paragraph 1 or 2.

eight years from the day referred to in paragraph 1 or 2 of this Article.

Or. en

Amendment 186
Maria Grapini

Proposal for a directive
Article 13 – paragraph 5

Text proposed by the Commission

5. Member States shall ensure that the limitation period for the enforcement of a decision imposing a sanction is three years. That period shall start to run on the day on which that decision becomes final.

Amendment

5. Member States shall ensure that the limitation period for the enforcement of a decision imposing a sanction is five years. That period shall start to run on the day on which that decision becomes final.

Or. ro

Amendment 187
Julia Reda

Proposal for a directive
Article 14 – paragraph 1

Text proposed by the Commission

1. Member States shall ensure that administrative proceedings concerning a customs infringement referred to in Articles 3 to 6 are suspended where criminal proceedings have been initiated against the same person in connection with the same facts.

Amendment

1. Member States may ensure that administrative proceedings concerning a customs infringement referred to in Articles 3 to 6 are suspended where criminal proceedings have been initiated against the same person in connection with the same facts.

Or. en

Justification

Allows Member States flexibility to pursue both administrative and criminal proceedings
**Proposal for a directive**

**Article 14 – paragraph 2**

**Text proposed by the Commission**

2. Member States **shall** ensure that the suspended administrative proceedings concerning a customs infringement referred to in Articles 3 to 6 are discontinued where the criminal proceedings referred to in paragraph 1 have finally been disposed of. In other cases, the suspended administrative proceedings concerning a customs infringement referred to in Articles 3 to 6 may be resumed.

**Amendment**

2. Member States **may** ensure that the suspended administrative proceedings concerning a customs infringement referred to in Articles 3 to 6 are discontinued where the criminal proceedings referred to in paragraph 1 have finally been disposed of. In other cases, the suspended administrative proceedings concerning a customs infringement referred to in Articles 3 to 6 may be resumed.

**Or. en**

**Justification**

*Allows Member States the flexibility to pursue criminal or administrative proceedings, or both*

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**Proposal for a directive**

**Article 16 – paragraph 1 a (new)**

**Text proposed by the Commission**

*The Commission shall supervise cooperation between Member States to create key performance indicators applicable to customs checks and sanctions, the dissemination of best practices and the coordination of training of customs officers.*

**Amendment**

*Or. fr*
Amendment 190
Julia Reda

Proposal for a directive
Article 17 – paragraph 1

Text proposed by the Commission

Member States shall ensure that the competent authorities have the possibility to temporarily seize any goods, means of transport and any other instrument used in committing the customs infringements referred to in Articles 3 to 6.

Amendment

Member States shall ensure that the competent authorities have the possibility to temporarily seize any goods, means of transport or other instrument used in committing the customs infringements referred to in Articles 3 to 6. If, following the imposition of a sanction, a Member State permanently confiscates such goods, it may opt to destroy, reuse or recycle the goods, as appropriate.

Or. en

Amendment 191
Roberta Metsola, Andreas Schwab

Proposal for a directive
Article 18 - paragraph 1 a (new)

Text proposed by the Commission

Following the submission of that report, and only if further action is deemed necessary in order to ensure an effective enforcement of Union customs legislation, the Commission shall submit a report to the European Parliament and the Council on the other elements of the enforcement of Union customs legislation, such as supervision, control and investigation.

Amendment

Justification

This amendment reiterates that any future actions linked to the enforcement of customs legislation should be based on the principle of proportionality.
Amendment 192
Julia Reda

Proposal for a directive
Article 18 a (new)

Text proposed by the Commission

Amendment

Article 18a

Reporting by Member States

Member States shall send to the Commission statistics regarding infringements and showing which sanctions were imposed as a result of those infringements, in order to enable the Commission to assess the application of this Directive. The information thus provided shall be sent annually following the entry into force of this Directive. The Commission may use those data when revising this Directive in order to better approximate national sanctioning systems.

Or. en