



2023/0156(COD)

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AMENDMENTS

124 - 271

Draft opinion

Saskia Bricmont

(PE756.044v01-00)

Establishing the Union Customs Code and the European Union Customs Authority, and repealing Regulation (EU) No 952/2013

Proposal for a regulation

(COM(2023)0258 – C9-0175/2023 – 2023/0156(COD))

Amendment 124

Marie-Pierre Vedrenne, Svenja Hahn

Proposal for a regulation

Recital 3

Text proposed by the Commission

(3) It is appropriate that customs legislation takes account of the rapid development of global trade patterns, technology, business models and the needs of stakeholders, including citizens. Therefore, a great number of amendments are required to be made to Regulation (EU) No 952/2013. In the interests of clarity, that Regulation should be repealed and replaced.

Amendment

(3) It is appropriate that customs legislation takes account of the rapid development of ***EU legislations impacting the role of customs, as well as*** global trade patterns, technology, business models and the needs of stakeholders, including citizens ***and companies***. Therefore, a great number of amendments are required to be made to Regulation (EU) No 952/2013. In the interests of clarity, that Regulation should be repealed and replaced.

Or. en

Amendment 125

Martine Kemp

Proposal for a regulation

Recital 3

Text proposed by the Commission

(3) It is appropriate that customs legislation takes account of the rapid development of global trade patterns, technology, business models and the needs of stakeholders, including citizens. Therefore, a great number of amendments are required to be made to Regulation (EU) No 952/2013. In the interests of clarity, that Regulation should be repealed and replaced.

Amendment

(3) It is appropriate that customs legislation takes account of the rapid development of global trade patterns, technology, business models and the needs of stakeholders, including ***businesses, consumers and*** citizens. Therefore, a great number of amendments are required to be made to Regulation (EU) No 952/2013. In the interests of clarity, that Regulation should be repealed and replaced.

Or. en

Amendment 126

Marie-Pierre Vedrenne, Svenja Hahn

Proposal for a regulation
Recital 4

Text proposed by the Commission

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

Amendment

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

Or. en

Amendment 127
Marie-Pierre Vedrenne

Proposal for a regulation
Recital 5

Text proposed by the Commission

(5) Since the adoption of Regulation (EU) No 952/2013, the role of customs authorities has evolved to increasingly cover the application of Union and national legislation laying down requirements on goods subject to customs supervision, in particular the non-financial requirements on goods that are necessary for these goods to enter and circulate in the internal market. Such non-financial tasks have increased exponentially over the years in

Amendment

(5) Since the adoption of Regulation (EU) No 952/2013, the role of customs authorities has evolved to increasingly cover the application of Union and national legislation laying down requirements on goods subject to customs supervision, in particular the non-financial requirements on goods that are necessary for these goods to enter and circulate in the internal market. Such non-financial tasks have increased exponentially over the years in

line with growing expectations of Union businesses and citizens regarding safety, security, accessibility for persons with disabilities, sustainability, human, animal and plant health and life, the environment, the protection of human rights and Union values. New tools, such as the Digital Product Passport, are to be introduced to ensure that other legislation applied by the customs authorities related to products continues to respond to these expectations. It is therefore necessary to reflect the increasing number and complexity of non-financial risks by including in the mission of customs authorities a specific reference to protecting all these public interests and, where applicable, national legislation, in close cooperation with other authorities.

line with growing expectations of Union businesses and citizens, ***and the autonomous measures introduced as a result, such as*** regarding safety, security, accessibility for persons with disabilities, sustainability, human, animal and plant health and life, the environment, the protection of human rights and Union values. New tools, such as the Digital Product Passport, are to be introduced to ensure that other legislation applied by the customs authorities related to products continues to respond to these expectations. It is therefore necessary to reflect the increasing number and complexity of non-financial risks by including in the mission of customs authorities a specific reference to protecting all these public interests and, where applicable, national legislation, in close cooperation with other authorities.

Or. en

Amendment 128

Marie-Pierre Vedrenne, Svenja Hahn

Proposal for a regulation

Recital 8

Text proposed by the Commission

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

Amendment

(8) Beyond their traditional role of collecting customs duties, VAT and excise and applying customs legislation, customs authorities also play a critical role in enforcing other Union and, where applicable, other national legislation on customs matters. A definition of this ‘other legislation applied by the customs authorities’ should be introduced in order to build an effective framework for regulating the application and supervision of these particular requirements on goods ***and should be regularly updated to include the most recent pieces of legislation impacting EU customs.*** Such prohibitions and restrictions can be justified on grounds of, inter alia,

of the environment, the protection of national treasures possessing artistic, historic or archaeological value and the protection of industrial or commercial property and other public interests, including controls on drug precursors, goods infringing certain intellectual property rights and cash. The notion of other legislation applied by the customs authorities should also include commercial policy measures and fishery conservation and management measures, as well as restrictive measures adopted on the basis of Article 215 TFEU.

economic coercion, public morality, public policy or public security, the protection of the health and life of humans, animals or plants, the protection of the environment, the protection of national treasures possessing artistic, historic or archaeological value and the protection of industrial or commercial property and other public interests, including controls on drug precursors, goods infringing certain intellectual property rights and cash. The notion of other legislation applied by the customs authorities should also include commercial policy measures and fishery conservation and management measures, as well as restrictive measures adopted on the basis of Article 215 TFEU.

Or. en

Amendment 129

Marie-Pierre Vedrenne, Svenja Hahn

Proposal for a regulation

Recital 13

Text proposed by the Commission

(13) The rights and obligation of the persons having responsibility over the goods entering into and exiting from the customs territory of the Union should be more clearly defined. The first obligation for persons having regular customs operations should continue to be registered with the customs authorities responsible for the place where they are established. A single registration should be valid for the whole customs union but should be up to date. Economic operators should therefore have the obligation to inform the customs authorities about any change in their registration data. The persons having responsibility over the goods entering and exiting from the customs territory of the Union are liable for any risks presented by the goods for the safety and security of citizens, as well as any risks to human,

Amendment

(13) The rights and obligation of the persons having responsibility over the goods entering into and exiting from the customs territory of the Union should be more clearly defined, ***including for transparency on prices vis-à-vis consumers***. The first obligation for persons having regular customs operations should continue to be registered with the customs authorities responsible for the place where they are established. A single registration should be valid for the whole customs union but should be up to date. Economic operators should therefore have the obligation to inform the customs authorities about any change in their registration data. The persons having responsibility over the goods entering and exiting from the customs territory of the Union are liable for any risks presented by

animal or plant health and life, the environment or consumers. The obligations of the importer should also be defined, in particular the obligation to be established in the customs territory of the Union and the exceptions to that obligation. These should follow the existing rules for the declarant to be established in the Union. Similarly, the obligations of the exporter should be defined.

the goods for the safety and security of citizens, as well as any risks to human, animal or plant health and life, the environment or consumers. The obligations of the importer should also be defined, in particular the obligation to be established in the customs territory of the Union and the exceptions to that obligation. These should follow the existing rules for the declarant to be established in the Union. Similarly, the obligations of the exporter should be defined.

Or. en

Amendment 130

Bernd Lange, Inma Rodríguez-Piñero, Margarida Marques

Proposal for a regulation

Recital 15

Text proposed by the Commission

(15) Economic operators meeting certain criteria and conditions to be considered compliant and trustworthy traders by customs authorities can be granted the status of AEO and thereby benefit from facilitations in customs processes. While ensuring that the traders dealing with most of Union trade are trustworthy, the AEO scheme suffers from certain weaknesses highlighted in the evaluation of Regulation (EU) No 952/2013 and in the findings of the European Court of Auditors. To deal with those concerns, in particular about the divergent national practices and challenges regarding AEO compliance monitoring, the rules should be amended to introduce the customs authorities' obligation to monitor compliance ***at least*** every 3 years.

Amendment

(15) Economic operators meeting certain criteria and conditions to be considered compliant and trustworthy traders by customs authorities can be granted the status of AEO and thereby benefit from facilitations in customs processes. While ensuring that the traders dealing with most of Union trade are trustworthy, the AEO scheme suffers from certain weaknesses highlighted in the evaluation of Regulation (EU) No 952/2013 and in the findings of the European Court of Auditors. To deal with those concerns, in particular about the divergent national practices and challenges regarding AEO compliance monitoring, the rules should be amended to introduce the customs authorities' obligation to monitor compliance every 2 years ***taking into account the risk and the number of customs procedures and customs formalities.***

Or. en

Justification

Considering the Trade Facilitation Agreement guidelines set by the World Trade Organization, it is crucial to minimize the administrative load on businesses. This approach aims to streamline processes, thereby reducing complexities, while simultaneously upholding the necessary compliance standards. Such a balance ensures efficient trade operations and adherence to international trade principles.

Amendment 131 **Martine Kemp**

Proposal for a regulation **Recital 16**

Text proposed by the Commission

(16) The changes in the customs processes and the way of operating the customs authorities requires a new partnership with economic operators, that is the Trust and Check traders scheme. The criteria and conditions to become a Trust and Check trader should build on the AEO criteria but should also ensure that the trader is considered transparent for the customs authorities. It is therefore appropriate to require Trust and Check operators to grant the customs authorities access to their electronic systems keeping record of their compliance and the movement of their goods. The transparency should be accompanied by certain benefits, notably the possibility to release the goods on behalf of customs without the necessity for their active intervention, except where a pre-release approval is required by other legislation applied by the customs authorities and to defer the payment of the customs debt. As this mode of working should progressively replace the one based on customs declarations, it is appropriate to establish the customs authorities' obligation to reassess the existing authorisations for AEO for customs simplifications until the end of the transition period.

Amendment

(16) The changes in the customs processes and the way of operating the customs authorities requires a new partnership with economic operators, that is the Trust and Check traders scheme. The criteria and conditions to become a Trust and Check trader should build on the AEO criteria but should also ensure that the trader is considered transparent for the customs authorities. It is therefore appropriate to require Trust and Check operators to grant the customs authorities access to their electronic systems keeping record of their compliance and the movement of their goods, ***provided that such access is proportionate and strictly necessary***. The transparency should be accompanied by certain benefits, notably the possibility to release the goods on behalf of customs without the necessity for their active intervention, except where a pre-release approval is required by other legislation applied by the customs authorities and to defer the payment of the customs debt. As this mode of working should progressively replace the one based on customs declarations, it is appropriate to establish the customs authorities' obligation to reassess the existing authorisations for AEO for customs simplifications until the end of the transition period.

Amendment 132**Marie-Pierre Vedrenne, Svenja Hahn****Proposal for a regulation****Recital 16***Text proposed by the Commission*

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Amendment

(16) The changes in the customs processes and the way of operating the customs authorities requires a new partnership with economic operators, that is the Trust and Check traders scheme. The criteria and conditions to become a Trust and Check trader should build on the AEO criteria but should also ensure that the trader is considered transparent for the customs authorities. It is therefore appropriate to require Trust and Check operators to grant the customs authorities access to their electronic systems keeping record of their compliance and the movement of their goods. The transparency should be accompanied by certain benefits, notably the possibility to release the goods on behalf of customs without the necessity for their active intervention, except where a pre-release approval is required by other legislation applied by the customs authorities and to defer the payment of the customs debt. As this mode of working should progressively replace the one based on customs declarations, it is appropriate to establish the customs authorities' obligation to ***ease the process for AEO to become Trust and Check operators*** until the end of the transition period, ***and to introduce dedicated guidelines for SMEs.***

Amendment 133**Marie-Pierre Vedrenne, Svenja Hahn**

Proposal for a regulation
Recital 18

Text proposed by the Commission

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

Amendment

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Or. en

Amendment 134
Marie-Pierre Vedrenne

Proposal for a regulation
Recital 23

Text proposed by the Commission

(23) The data submitted to the EU Custom Data Hub is to a large extent non-personal data submitted by economic operators of the goods they are trading with. Nevertheless, the data will also include personal data, in particular names of individuals acting for an economic operator or an authority. To ensure that personal data and commercial information are equally protected, it is appropriate that specific access rules, rules for confidentiality and conditions for the use of the EU Customs Data Hub are established by this Regulation. In particular, it should be established which entities may access or process data stored or otherwise available in the EU Customs Data Hub, in addition to the persons, the Commission, the customs authorities and the EU Customs Authority, balancing the needs of these entities with the need ensure that the personal and confidential data collected for customs purposes are used *for additional purposes only to the minimum extent necessary*.

Amendment

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Or. en

Amendment 135
Marie-Pierre Vedrenne

Proposal for a regulation
Recital 24

(24) To ensure that the European Anti-Fraud Office ('OLAF') can exercise its investigations powers in relation to fraudulent activities that are affecting the interests of the Union, it is appropriate that it has access to data from the EU Customs Data Hub that is very similar to the access by the Commission. OLAF should therefore be entitled to process the data in accordance with the conditions relating to data protection in the relevant Union legislation, including Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council⁴⁷ and Council Regulation (EC) No 515/97⁴⁸. To ensure that EPPO can conduct its investigations on customs-related matters, it should be entitled to **request** access to the data in the EU Customs Data Hub. To preserve the functions that are performed in Member States' national IT systems, the tax authorities of the Member States should either obtain the possibility to process data directly within the EU Customs Data Hub or to extract data from the EU Customs Data Hub and process it through different means. As such, authorities responsible for food safety in accordance with Regulation (EU) 2017/625 of the European Parliament and of the Council⁴⁹ and the authorities responsible for market surveillance in accordance with Regulation (EU) 2019/1020 should be provided with the right services and tools in the EU Customs Data Hub so that they can use the relevant customs data to contribute to enforcing the relevant Union legislation and for cooperating with customs authorities to minimise the risks that non-compliant products enter the Union. It is appropriate that Europol has access upon request to data in the EU Customs Data Hub to be able to perform its tasks as specified in Regulation (EU) 2016/794 of the European Parliament and of the Council⁵⁰. All other Union and national bodies and authorities, including the

(24) To ensure that the European Anti-Fraud Office ('OLAF') can exercise its investigations powers in relation to fraudulent activities that are affecting the interests of the Union, it is appropriate that it has access to data from the EU Customs Data Hub that is very similar to the access by the Commission. OLAF should therefore be entitled to process the data in accordance with the conditions relating to data protection in the relevant Union legislation, including Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council⁴⁷ and Council Regulation (EC) No 515/97⁴⁸. To ensure that EPPO can conduct its investigations on customs-related matters, it should be entitled to **receive** access to the data in the EU Customs Data Hub. To preserve the functions that are performed in Member States' national IT systems, the tax authorities of the Member States should either obtain the possibility to process data directly within the EU Customs Data Hub or to extract data from the EU Customs Data Hub and process it through different means. As such, authorities responsible for food safety in accordance with Regulation (EU) 2017/625 of the European Parliament and of the Council⁴⁹ and the authorities responsible for market surveillance in accordance with Regulation (EU) 2019/1020 should be provided with the right services and tools in the EU Customs Data Hub so that they can use the relevant customs data to contribute to enforcing the relevant Union legislation and for cooperating with customs authorities to minimise the risks that non-compliant products enter the Union. It is appropriate that Europol has access upon request to data in the EU Customs Data Hub to be able to perform its tasks as specified in Regulation (EU) 2016/794 of the European Parliament and of the Council⁵⁰. All other Union and national bodies and authorities, including the

European Border and Coast Guard Agency (Frontex), should have access to non-personal data contained in the EU Customs Data Hub.

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

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

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

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

⁴⁹ Regulation (EU) 2017/625 of the European Parliament and of the Council of 15 March 2017 on official controls and other official activities performed to ensure the application of food and feed law, rules on animal health and welfare, plant health and plant protection products, amending Regulations (EC) No 999/2001, (EC) No 396/2005, (EC) No 1069/2009, (EC) No 1107/2009, (EU) No 1151/2012, (EU) No 652/2014, (EU) 2016/429 and (EU) 2016/2031 of the European Parliament and of the Council, Council Regulations (EC) No 1/2005 and (EC) No 1099/2009 and Council Directives 98/58/EC, 1999/74/EC, 2007/43/EC, 2008/119/EC and 2008/120/EC, and repealing Regulations (EC) No 854/2004 and (EC) No 882/2004 of the European Parliament and of the Council, Council Directives 89/608/EEC, 89/662/EEC, 90/425/EEC, 91/496/EEC, 96/23/EC, 96/93/EC and 97/78/EC and Council Decision 92/438/EEC (Official Controls Regulation)(OJ L 95, 7.4.2017, p. 1).

⁴⁹ Regulation (EU) 2017/625 of the European Parliament and of the Council of 15 March 2017 on official controls and other official activities performed to ensure the application of food and feed law, rules on animal health and welfare, plant health and plant protection products, amending Regulations (EC) No 999/2001, (EC) No 396/2005, (EC) No 1069/2009, (EC) No 1107/2009, (EU) No 1151/2012, (EU) No 652/2014, (EU) 2016/429 and (EU) 2016/2031 of the European Parliament and of the Council, Council Regulations (EC) No 1/2005 and (EC) No 1099/2009 and Council Directives 98/58/EC, 1999/74/EC, 2007/43/EC, 2008/119/EC and 2008/120/EC, and repealing Regulations (EC) No 854/2004 and (EC) No 882/2004 of the European Parliament and of the Council, Council Directives 89/608/EEC, 89/662/EEC, 90/425/EEC, 91/496/EEC, 96/23/EC, 96/93/EC and 97/78/EC and Council Decision 92/438/EEC (Official Controls Regulation)(OJ L 95, 7.4.2017, p. 1).

⁵⁰ Regulation (EU) 2016/794 of the

⁵⁰ Regulation (EU) 2016/794 of the

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

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

Or. en

Amendment 136

Marie-Pierre Vedrenne, Svenja Hahn

Proposal for a regulation

Recital 31

Text proposed by the Commission

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

Amendment

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

States. It is also essential to provide that the Commission may establish common priority controls areas and common risk criteria and standards, and may identify specific areas in the domain of other legislation applied by the customs authorities that deserve priority for common risk management and controls, without compromising security.

Commission, the EU Customs Authority and the customs authorities of the Member States. It is also essential to provide that the Commission may establish common priority controls areas and common risk criteria and standards, and may identify specific areas in the domain of other legislation applied by the customs authorities that deserve priority for common risk management and controls, without compromising security.

Or. en

Amendment 137
Michiel Hoogeveen

Proposal for a regulation
Recital 48

Text proposed by the Commission

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

Amendment

(48) Applying the standard rules for duty calculation in e-commerce transactions would, in many cases, result in a disproportionate administrative burden both for the customs administrations and economic operators in particular in respect of the collection of revenues. In the interest of developing a robust and effective fiscal and customs treatment for goods imported from third countries via e-commerce transactions ('distance sales of imported goods'), Union legislation is to be amended in order to **increase** the threshold under which goods of negligible value not exceeding EUR **800** per consignment are exempted from customs duties at import in accordance with Council Regulation (EC) No 1186/2009⁵³, and to introduce a simplified tariff treatment **both for business-to-business and** for distance sales of imported goods from third countries in accordance with Council Regulation (EEC) No 2658/87⁵⁴ (Combined Nomenclature). In light of these proposed amendments, certain rules of the Code on tariff classification, origin and customs value

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

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

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

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

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

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

Or. en

Amendment 138

Saskia Bricmont

Proposal for a regulation

Recital 50 a (new)

Text proposed by the Commission

Amendment

(50 a) The release of goods into free circulation is subject to their meeting specific conditions. Procedures for their implementation and enforcement by EU

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

Or. en

Amendment 139
Saskia Bricmont

Proposal for a regulation
Recital 50 b (new)

Text proposed by the Commission

Amendment

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

Amendment 140
Saskia Bricmont

Proposal for a regulation
Recital 53

Text proposed by the Commission

(53) The existing governance framework of the customs union lacks a clear operational management structure and does not reflect the evolution of customs since its creation in 1968. Under Regulation (EU) No 952/2013, the activities related to the management of risks in trade flows, such as implementation and decisions on controls on the ground, are the responsibility of national customs authorities. Despite the cooperation between national customs administrations that has existed since the creation of the customs union and that has led to the exchange of best practices, expertise, and the development of common guidelines, it has not resulted in the development of a harmonised approach and operational framework. Currently, divergent practices exist in Member States that weaken the customs union. There is no central risk analysis capacity, no common view on risk prioritisation, limited coordinated customs action and controls, and no cooperation framework of various authorities serving the single market. A central operational Union layer **to** pool expertise, resources **and take decisions together should** address **such** weaknesses in areas such as data management, risk management and training **to make** the customs union ‘act as one’. Therefore, it is appropriate that an EU Customs Authority is established. The creation of this new Authority is crucial to ensure the efficient and adequate functioning of the customs union, to

Amendment

(53) The existing governance framework of the customs union lacks a clear operational management structure and does not reflect the evolution of customs since its creation in 1968. Under Regulation (EU) No 952/2013, the activities related to the management of risks in trade flows, such as implementation and decisions on controls on the ground, are the responsibility of national customs authorities. Despite the cooperation between national customs administrations that has existed since the creation of the customs union and that has led to the exchange of best practices, expertise, and the development of common guidelines, it has not resulted in the development of a harmonised approach and operational framework. Currently, divergent practices exist in Member States that weaken the customs union. There is no central risk analysis capacity, no common view on risk prioritisation, limited coordinated customs action and controls, and no cooperation framework of various authorities serving the single market. ***The enhanced operational collaboration in the Customs Eastern and South-Eastern Land Border Expert team (CELBET) has shown promising results, and the recently established European Ports Alliance aims at establishing a coordinated EU approach to the fight against drugs trafficking via maritime ports.*** A central operational Union layer ***could provide the organisational capacity and tools needed***

centrally coordinate customs action and support the customs authorities' activities.

to amplify and build on such initiatives. It could pool expertise and resources, and enable joint decision-making to further address weaknesses in areas such as data management, risk management and training, enabling the customs union to “act as one” in dealing with common priorities and challenges. Therefore, it is appropriate that an EU Customs Authority is established. The creation of this new Authority is crucial to ensure the efficient and adequate functioning of the customs union, to centrally coordinate customs action and support the customs authorities' activities.

Or. en

Amendment 141

Marie-Pierre Vedrenne, Svenja Hahn

Proposal for a regulation

Recital 55

Text proposed by the Commission

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

Amendment

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

regions most relevant for international trade, and relevant Union and international bodies (for example the World Customs Organisation for facilitating practical cross fertilisation on specific subjects). Considering these criteria, the EU Customs Authority should be located at [...].

authorities of the Union regions most relevant for international trade, and relevant Union and international bodies (for example the World Customs Organisation for facilitating practical cross fertilisation on specific subjects). Considering these criteria, the EU Customs Authority should be located at [...].

Or. en

Amendment 142

Bernd Lange, Inma Rodríguez-Piñero, Margarida Marques

Proposal for a regulation

Recital 56

Text proposed by the Commission

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

Amendment

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

stakeholders is established to to assist the Executive Board and the EU Customs Authority. by giving input on the customs dimensions of other legislation and by sending early warnings in case they have a substantiated concern to suspect that a certain goods imported in the EU is likely to infringe customs legislation or other legislation. The Customs Advisory Board shall include Small Medium Enterprises and take their insights into account

Or. en

Amendment 143
Marie-Pierre Vedrenne, Svenja Hahn

Proposal for a regulation
Recital 56

Text proposed by the Commission

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

Amendment

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

Director. The Management Board should be assisted by an Executive Board.

tasks of the Authority by the Executive Director. The Management Board should be assisted by an Executive Board ***and an advisory body comprising representatives from consumer organizations and business associations.***

Or. en

Amendment 144

Margarida Marques, Bernd Lange, Inma Rodríguez-Piñero

Proposal for a regulation

Recital 56

Text proposed by the Commission

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

Amendment

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

Or. en

Amendment 145

Bernd Lange, Inma Rodríguez-Piñero, Margarida Marques

Proposal for a regulation

Recital 58 a (new)

Text proposed by the Commission

Amendment

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

Or. en

Justification

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

Amendment 146

Bernd Lange, Inma Rodríguez-Piñero, Margarida Marques

Proposal for a regulation

Recital 59 a (new)

Text proposed by the Commission

Amendment

(59 a) Whereas the need for a streamlined, efficient, and accessible approach to manage and disseminate information related to unilateral trade measures and customs data management

is increasingly vital for the proper functioning of international trade; Recognizing that companies face significant challenges in complying with various unilateral trade measures due to the complexity and fragmentation of information available; Acknowledging that a unified digital interface, known as the "DataHub," would significantly alleviate these challenges by providing a centralized, user-friendly portal for accessing all relevant information; Understanding that such a system would not only facilitate compliance with unilateral trade measures but also reduce the burden on companies in sourcing this information, thereby promoting more coherent and effective application of these measures; And further recognizing the importance of real-time data availability to customs authorities for the monitoring and management of the movement and status of goods; This amendment seeks to establish the DataHub as a comprehensive digital solution that includes a self-assessment tool for companies. This tool aims to assist in evaluating their compliance with import criteria and enhancing the overall efficiency and effectiveness of trade regulation and management. Through this initiative, the amendment aims to foster a more integrated and coherent approach to unilateral trade measures, thereby contributing to a more streamlined and effective international trade environment.

Or. en

Justification

This recital and the corresponding article underlines the critical need for a unified, efficient, and accessible system to manage and distribute information on unilateral trade measures and customs data, crucial for the smooth operation of international trade. The proposed "DataHub," as a centralized digital platform, addresses this need by significantly easing compliance challenges for companies and enhancing the effectiveness of trade regulation, thus promoting a more integrated and streamlined international trade environment.

Amendment 147

Marie-Pierre Vedrenne, Svenja Hahn

Proposal for a regulation

Recital 61

Text proposed by the Commission

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

Amendment

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

Or. en

Amendment 148

Bernd Lange, Inma Rodríguez-Piñero, Margarida Marques

Proposal for a regulation
Recital 62

Text proposed by the Commission

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

Amendment

(62) It is necessary to establish common provisions for extenuating or mitigating factors, as well as for aggravating circumstances, with regard to the customs infringements. The **partnership between customs and industry, particularly since the introduction of the Authorized Economic Operator (AEO), has demonstrated that, with few exceptions, companies are generally compliant. In light of this, in cases of labor errors, the initial focus should be on collaboratively improving the business process, rather than immediately resorting to punitive measures. Corrections to incorrect data in customs declarations must be facilitated to allow for easy rectification. Penalties and the withdrawal of authorizations should be considered as measures of last resort in response to infringements. Furthermore, the impact of penalties on the company must be proportionate, both in terms of the detected offense and its impact on the company. Penalties should be specifically related to duties and taxes actually foregone, excluding transitory items such as VAT. The** limitation period for initiating customs infringement proceedings should be established in accordance with national law and should **range** between 5 and 10 years. **This aligns with** the time limitation for the notification of customs debt **and provides a common rule.** The competent jurisdiction should be the one where the infringement was committed. Cooperation between Member States is **essential** in cases where the customs infringement has **occurred** in more than one Member State. In such **instances**, the Member State that first initiates the proceedings should cooperate with the other customs authorities concerned by the same customs infringement.

Justification

The amendment to Recital (62) emphasizes proportionality and fairness in customs enforcement, recognizing the high compliance rates among businesses since the introduction of the Authorized Economic Operator (AEO) program. It advocates for a collaborative approach to rectify unintentional errors, reserving penalties and authorizations' withdrawal as last resorts. This approach ensures that enforcement actions are effective, fair, and proportionate to the nature and impact of the infringement.

Amendment 149

Marie-Pierre Vedrenne, Svenja Hahn

Proposal for a regulation

Recital 65

Text proposed by the Commission

(65) The performance of the customs union ***should be evaluated at least on an annual basis*** to allow the Commission, with the help of the Member States, to ***take*** the appropriate policy ***orientations***. The collection of information from customs authorities should be formalised and deepened, as more comprehensive reporting would improve benchmarking and could help to homogenise practices and assess the impact of customs policy decisions. It is, therefore, appropriate to introduce a legal framework for the evaluation of the performance of the customs union. To allow sufficient granularity of analysis, the performance measurement should be done not only at national level but also at border crossing point level. The EU Customs Authority should support the Commission in the evaluation process by gathering and analysing the data in the EU Customs Data Hub and identifying how customs activities and operations support the achievement of the strategic objectives and priorities of the customs union and contribute to the mission of customs authorities. In particular, the EU Customs Authority should identify key trends, strengths,

Amendment

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

weaknesses, gaps, and potential risks, and provide recommendations for improvement to the Commission. In the context of cooperation with law enforcement and security authorities in particular, the EU Customs Authority should also participate, from the operational perspective, in strategic analyses and threat assessments conducted at Union level, including those carried out by Europol and Frontex.

weaknesses, gaps, and potential risks, and provide recommendations for improvement to the Commission. In the context of cooperation with law enforcement and security authorities in particular, the EU Customs Authority should also participate, from the operational perspective, in strategic analyses and threat assessments conducted at Union level, including those carried out by Europol and Frontex.

Or. en

Amendment 150
Emmanuel Maurel

Proposal for a regulation
Recital 69 a (new)

Text proposed by the Commission

Amendment

(69a) Free ports are warehouses in free zones which are becoming popular for the storage – often on a permanent basis – of substitute assets, including art, precious stones, antiques, gold and wine collections, and are financed from unknown sources. These zones are used for the purposes of tax evasion or to achieve the same effects as tax havens, deferral of import duties and indirect taxes such as VAT or user tax. In addition to these free zones, the European Union has many thousands of other warehouses under ‘special storage procedures’, including ‘customs warehouses’, which can offer the same degree of secrecy and tax advantages. Customs warehouses and free ports should therefore be subject to the same control measures and legal sanctions so as to eliminate the risks of money laundering and tax evasion.

Or. fr

Amendment 151

Proposal for a regulation

Recital 71

Text proposed by the Commission

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

Amendment

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

Amendment 152
Michiel Hoogeveen

Proposal for a regulation
Recital 73

Text proposed by the Commission

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

Amendment

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

Amendment 153
Bernd Lange, Inma Rodríguez-Piñero, Margarida Marques

Proposal for a regulation
Recital 74 a (new)

Text proposed by the Commission

Amendment

(74 a) Recognizing the importance of cohesive and informed decision-making in customs operations, it is hereby established that the Customs Advisory Board (CAB) shall engage in cooperation with the Domestic Advisory Groups (DAGs) established under Free Trade Agreements (FTAs). The CAB shall take into account the information provided by these DAGs, acknowledging their crucial role in offering insights and perspectives relevant to trade and customs matters. To facilitate this cooperation, DAGs shall be granted access to the data hub. This

access is intended to enable them to retrieve information provided by the Commission within the hub. An obligation to ensure such access and information exchange will be established in an amendment under Title III. This provision aims to streamline the process, making the exchange of relevant information between the CAB and DAGs more efficient and effective. By doing so, it enhances the collaborative efforts and shared knowledge base essential for robust and well-informed customs operations under the framework of FTAs.

Or. en

Amendment 154
Michiel Hoogeveen

Proposal for a regulation
Recital 74 a (new)

Text proposed by the Commission

Amendment

(74 a) In the interests of transparency, interested parties including customs intermediaries, should be given observer status within an advisory board that shall be established and consulted by the Management Board of the EU Customs Authority;

Or. en

Amendment 155
Margarida Marques, Bernd Lange, Inma Rodríguez-Piñero

Proposal for a regulation
Recital 74 a (new)

Text proposed by the Commission

Amendment

(74 a) For transparency purposes, interested parties including Domestic Advisory Groups and customs

intermediaries may be given observer status within the Customs Advisory Board established and consulted by the Management Board of the EU Customs Authority.

Or. en

Amendment 156

Bernd Lange, Inma Rodríguez-Piñero, Margarida Marques

Proposal for a regulation

Article 1 a (new)

Text proposed by the Commission

Amendment

Article 1a

This legislation shall be designed in line with the goals of the World Trade Organizations Trade Facilitation Agreement aim to facilitate trade. In this regard 1.1 the customs code of the European Union must establish a reliable framework for the operation of economic stakeholders. 2.1 Adjustments to customs procedures and formalities should be implemented after fulfilling specific communication requirements, where feasible. 2.2 These adjustments will be made only after the customs authorities have provided timely, easily accessible, and understandable information to the economic operators. 3.1 To maintain consistency and reduce complexity, adjustments to customs procedures and formalities will be consolidated and implemented collectively, ideally at the end of the month, wherever feasible.

Or. en

Justification

This article is designed to ensure that changes to customs procedures and formalities within the European Union are conducted transparently and effectively, with a strong emphasis on clear communication and the consolidation of adjustments for the benefit of economic operators.

Amendment 157
Marie-Pierre Vedrenne

Proposal for a regulation
Article 2 – paragraph 1

Text proposed by the Commission

With a view to achieving a harmonised application of customs controls, for making the customs union act as one and for contributing to the smooth functioning of the internal market, customs authorities shall be responsible for protecting the financial and economic interests of the Union and its Member States, for ensuring security and safety and contributing to the other Union policies protecting citizens and residents, consumers, the environment and the overall supply chains, for protecting the Union from illegal trade, for facilitating legitimate business activity, and for supervising the Union's international trade in order to contribute to fair and open trade and to the common commercial policy.

Amendment

With a view to achieving a harmonised application of customs controls, for making the customs union act as one and for contributing to the smooth functioning of the internal market **and the Union's open strategic autonomy**, customs authorities shall be responsible for protecting the financial and economic interests of the Union and its Member States, for ensuring security and safety and contributing to the other Union policies protecting citizens and residents, consumers, the environment, **the companies** and the overall supply chains, for protecting the Union from **economic coercion, unfair competition, and** illegal trade, for facilitating legitimate business activity, **economic security**, and for supervising the Union's international trade in order to contribute to fair, **regulated**, and open trade and to the common commercial policy.

Or. en

Amendment 158
Marie-Pierre Vedrenne, Svenja Hahn

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

Text proposed by the Commission

(d) protecting the Union from unfair, non-compliant and illegal trade, including through a close monitoring of economic operators and supply chains and a minimum core of customs infringements and penalties;

Amendment

(d) protecting the Union from unfair, non-compliant and illegal trade, including **counterfeit**, through a close monitoring of economic operators and supply chains and a minimum core of customs infringements and penalties;

Amendment 159

Margarida Marques, Bernd Lange, Inma Rodríguez-Piñero

Proposal for a regulation

Article 2 – paragraph 2 – point e

Text proposed by the Commission

(e) supporting legitimate business activity, by maintaining a proper balance between customs controls and facilitation of legitimate trade and simplifying customs processes and procedures.

Amendment

(e) supporting legitimate business activity, by maintaining a proper balance between customs controls and facilitation of legitimate trade and simplifying customs processes and procedures, ***through robust real –time risk analysis enabled by the EU Customs Data Hub artificial intelligence capabilities as defined in Article 29 (1) (d).***

Amendment 160

Michiel Hoogeveen

Proposal for a regulation

Article 2 – paragraph 2 – point e

Text proposed by the Commission

(e) supporting legitimate business activity, by maintaining a proper balance between customs controls and facilitation of legitimate trade and simplifying customs processes and procedures.

Amendment

(e) supporting legitimate business activity, by maintaining a proper balance between customs controls and facilitation of legitimate trade and simplifying customs processes and procedures ***through robust real –time risk analysis enabled by the EU Customs Data Hub artificial intelligence capabilities as defined in Article 29 (1) (d);***

Amendment 161

Marie-Pierre Vedrenne, Svenja Hahn

Proposal for a regulation

Article 2 – paragraph 2 – point e

Text proposed by the Commission

(e) **supporting** legitimate business activity, by maintaining a proper balance between customs controls and facilitation of legitimate trade and simplifying customs processes and procedures.

Amendment

(e) **ensuring** legitimate business activity, by maintaining a proper balance between customs controls and facilitation of legitimate trade and simplifying customs processes and procedures.

Or. en

Amendment 162

Marie-Pierre Vedrenne

Proposal for a regulation

Article 5 – paragraph 1 – point 2 – point d

Text proposed by the Commission

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

Amendment

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

Or. en

Amendment 163

Marie-Pierre Vedrenne, Svenja Hahn

Proposal for a regulation

Article 5 – paragraph 1 – point 13

Text proposed by the Commission

(13) ‘deemed importer’ means any person involved in the distance sales of goods to be imported from third countries into the customs territory of the Union **who is** authorised to use the special scheme laid down in Title XII, Chapter 6, Section 4 of Directive 2006/112/EC;

Amendment

(13) ‘deemed importer’ means any person involved in the distance sales of goods to be imported from third countries into the customs territory of the Union **including persons** authorised to use the special scheme laid down in Title XII, Chapter 6, Section 4 of Directive 2006/112/EC;

Amendment 164

Marie-Pierre Vedrenne, Svenja Hahn

Proposal for a regulation

Article 5 – paragraph 1 – point 18 – point b

Text proposed by the Commission

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

Amendment

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

Or. en

Amendment 165

Marie-Pierre Vedrenne, Svenja Hahn

Proposal for a regulation

Article 5 – paragraph 1 – point 18 – point c

Text proposed by the Commission

(c) prevent the ***correct application*** of Union or national measures;

Amendment

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

Or. en

Amendment 166

Michiel Hoogeveen

Proposal for a regulation

Article 5 – paragraph 1 – point 56 a (new)

Text proposed by the Commission

Amendment

(56 a) 'simplified tariff treatment for business-to-business' means the extension to business-to-business imports of the simplified tariff treatment for distance sales set out in Article 1, paragraphs 4 and 5, and Part One, Section II, point G of Annex I to Regulation (EEC) No

Or. en

Amendment 167

Marie-Pierre Vedrenne, Svenja Hahn

Proposal for a regulation

Article 5 – paragraph 1 – point 57

Text proposed by the Commission

(57) ‘customs debt’ means the obligation on a person to pay the amount of import or export duty which applies to specific goods under the customs legislation in force;

Amendment

(57) ‘customs debt’ means the obligation on a person to pay the amount of import or export duty **and any other charges** which applies to specific goods under the customs legislation in force;

Or. en

Amendment 168

Marie-Pierre Vedrenne, Svenja Hahn

Proposal for a regulation

Article 5 – paragraph 1 – point 64

Text proposed by the Commission

(64) ‘crisis’ means an event or a situation that suddenly endangers the safety, the security, the health and life of the citizens, economic operators and personnel of customs authorities and requires urgent measures as regards the entry, exit or transit of goods.

Amendment

(64) ‘crisis’ means an event or a situation **taking place inside or outside the Union**, that suddenly endangers the safety, the security, the health and life of the citizens, economic operators and personnel of customs authorities and requires urgent measures as regards the entry, exit or transit of goods.

Or. en

Amendment 169

Michiel Hoogeveen

Proposal for a regulation

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

Text proposed by the Commission

Amendment

(64 a) (65) (new) “not at-risk shipment” means a shipment with no customs risk as assessed by the Data Hub, and being attributed the green color code.

Or. en

**Amendment 170
Michiel Hoogeveen**

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

Text proposed by the Commission

Amendment

(64 b) (66) (new) “shipment at risk – means a suspected incompliant shipment to be assessed before release in the internal market” means a shipment to be segregated and examined by national customs authorities upon arrival at destination and being attributed the orange color.

Or. en

**Amendment 171
Margarida Marques, Bernd Lange, Inma Rodríguez-Piñero**

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

Text proposed by the Commission

Amendment

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

Or. en

Amendment 172
Michiel Hoogeveen

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

Text proposed by the Commission

Amendment

(64 c) (67) (new) “incompliant shipment” means a shipment incompliant with EU rules, to be denied for pick up at origin and/or denied for release in the internal market and being attributed the red color.

Or. en

Amendment 173
Margarida Marques, Bernd Lange, Inma Rodríguez-Piñero

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

Text proposed by the Commission

Amendment

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

Or. en

Amendment 174
Margarida Marques, Bernd Lange, Inma Rodríguez-Piñero

Proposal for a regulation
Article 6 – paragraph 2 – subparagraph 1

Text proposed by the Commission

Amendment

Customs authorities shall, without delay and at the latest within **30** calendar days of receipt of the application for a decision, verify whether the conditions for the acceptance of that application are fulfilled.

Customs authorities shall, without delay and at the latest within **14** calendar days of receipt of the application for a decision, verify whether the conditions for the acceptance of that application are fulfilled.

Or. en

Amendment 175

Margarida Marques, Bernd Lange, Inma Rodríguez-Piñero

Proposal for a regulation

Article 6 – paragraph 3 – subparagraph 1

Text proposed by the Commission

Except where otherwise provided, the competent customs authority shall take a decision as referred to in paragraph 1 at the latest within **120** calendar days of the date of acceptance of the application and shall notify the applicant without delay.

Amendment

Except where otherwise provided, the competent customs authority shall take a decision as referred to in paragraph 1 at the latest within **90** calendar days of the date of acceptance of the application and shall notify the applicant without delay.

Or. en

Amendment 176

Marie-Pierre Vedrenne

Proposal for a regulation

Article 14 – paragraph 2 – point b

Text proposed by the Commission

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

Amendment

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

Or. en

Amendment 177

Marie-Pierre Vedrenne, Svenja Hahn

Proposal for a regulation

Article 23 – paragraph 7

Text proposed by the Commission

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

Amendment

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

Or. en

Amendment 178

Bernd Lange, Inma Rodríguez-Piñero, Margarida Marques

Proposal for a regulation

Article 23 – paragraph 10 a (new)

Text proposed by the Commission

Amendment

10 a. 1.1 The participation of Small and Medium-sized Enterprises (SMEs) and Micro, Small, and Medium-sized Enterprises (MSMEs) in external trade is acknowledged as being of central importance to the economy of the European Union.

2.1 It is recognized that SMEs and MSMEs may face challenges in fully complying with the criteria set forth by the Trust & Check Trader program.

2.2 In cases where SMEs and MSMEs are unable to meet the Trust & Check Trader criteria, it shall be ensured that the existing procedural facilitations for

exports will continue to be applicable in a comparable form. This is to support the continuous and effective participation of SMEs and MSMEs in external trade.

2.3 The aim is to provide a balanced approach that recognizes the unique challenges faced by SMEs and MSMEs while maintaining the integrity and security of external trade processes.

3.1 Relevant authorities shall offer support and guidance to SMEs and MSMEs to help them understand and strive to meet the criteria of the Trust & Check Trader program.

3.2 Continuous efforts shall be made to simplify and make the procedures more accessible for SMEs and MSMEs, ensuring their vital role in the EU's external trade is facilitated and promoted.

Or. en

Justification

The participation of Small and Medium-sized Enterprises (SMEs) and Micro, Small, and Medium-sized Enterprises (MSMEs) in international trade is crucial for the European Union's economy. If SMEs and MSMEs cannot meet the criteria of the Trust & Check Trader program, measures will be taken to ensure that they can continue to benefit from existing export procedural facilitations in a similar manner.

Amendment 179

Martine Kemp

Proposal for a regulation

Article 25 – paragraph 1

Text proposed by the Commission

1. An **importer or exporter**, who is resident or registered in the customs territory of the Union, meets the criteria set out in paragraph 3 and has conducted regular customs operations in the course of that person's business for at least 3 years, may apply for the status of Trust and Check trader to the customs authority of the Member State where that person is

Amendment

1. An **economic operator**, who is resident or registered in the customs territory of the Union, meets the criteria set out in paragraph 3 and has conducted regular customs operations in the course of that person's business for at least 3 years, may apply for the status of Trust and Check trader to the customs authority of the Member State where that person is

established.

established.

Or. en

Amendment 180
Michiel Hoogeveen

Proposal for a regulation
Article 25 – paragraph 1

Text proposed by the Commission

1. An **importer or exporter**, who is resident or registered in the customs territory of the Union, meets the criteria set out in paragraph 3 and has conducted regular customs operations in the course of that person's business for at least 3 years, may apply for the status of Trust and Check trader to the customs authority of the Member State where that person is established.

Amendment

1. An **economic operator** who is resident or registered in the customs territory of the Union, meets the criteria set out in paragraph 3 and has conducted regular customs operations in the course of that person's business for at least 3 years, may apply for the status of Trust and Check trader to the customs authority of the Member State where that person is established.

Or. en

Amendment 181
Michiel Hoogeveen

Proposal for a regulation
Article 25 – paragraph 2

Text proposed by the Commission

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

Amendment

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

Or. en

Amendment 182

Marie-Pierre Vedrenne

Proposal for a regulation

Article 25 – paragraph 3 – introductory part

Text proposed by the Commission

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

Amendment

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

Or. en

Amendment 183

Marie-Pierre Vedrenne

Proposal for a regulation

Article 25 – paragraph 3 – point e

Text proposed by the Commission

(e) appropriate security, safety and compliance standards, adapted to the type and size of the activity carried out. The standards shall be considered as fulfilled where the applicant demonstrates that he or she maintains appropriate measures to ensure the security and safety of the international supply chain, including in the areas of physical integrity ***and*** access controls, logistical processes and handling of specific types of goods, personnel and identification of his or her business partners;

Amendment

(e) appropriate security, safety and compliance standards, adapted to the type and size of the activity carried out. The standards shall be considered as fulfilled where the applicant demonstrates that he or she maintains appropriate measures to ensure the security and safety of the international supply chain, including in the areas of physical integrity, ***health and and environmental norms,*** access controls, logistical processes and handling of specific types of goods, personnel and identification of his or her business partners;

Or. en

Amendment 184

Michiel Hoogeveen

Proposal for a regulation

Article 25 – paragraph 3 – point f – introductory part

Text proposed by the Commission

Amendment

(f) having an electronic system ***providing or making available*** to the customs authorities ***real-time*** all data on the movement of the goods and the compliance of the person referred to in paragraph 1 with all requirements applicable on those goods, including relating to safety and security and including where relevant sharing in the EU Customs Data Hub:

(f) having an electronic system ***sending*** to the customs authorities all data on the movement of the goods and the compliance of the person referred to in paragraph 1 with all requirements applicable on those goods, including relating to safety and security and including where relevant sharing in the EU Customs Data Hub:

Or. en

Amendment 185

Marie-Pierre Vedrenne

Proposal for a regulation

Article 25 – paragraph 3 – point f – introductory part

Text proposed by the Commission

Amendment

(f) having an electronic system providing or making available to the customs authorities ***real-time*** all data on the movement of the goods and the compliance of the person referred to in paragraph 1 with all requirements applicable on those goods, including relating to safety and security and including where relevant sharing in the EU Customs Data Hub:

(f) having an electronic system providing or making available to the customs authorities all data on the movement of the goods and the compliance of the person referred to in paragraph 1 with all requirements applicable on those goods, including relating to safety and security and including where relevant sharing in the EU Customs Data Hub:

Or. en

Amendment 186

Marie-Pierre Vedrenne, Svenja Hahn

Proposal for a regulation

Article 25 – paragraph 6 – subparagraph 1

Text proposed by the Commission

Amendment

Where a Trust and Check trader is suspected of involvement in fraudulent

Where a Trust and Check trader is suspected of involvement in fraudulent

activity in relation to its economic or business activity, its status shall be suspended.

activity in relation to its economic or business activity, ***or of releasing non-compliant goods in the customs territory***, its status shall be suspended.

Or. en

Amendment 187

Marie-Pierre Vedrenne, Svenja Hahn

Proposal for a regulation Article 25 – paragraph 8

Text proposed by the Commission

8. The Trust and Check traders shall enjoy more facilitations than other economic operators in respect of customs controls according to the authorisation granted, including fewer physical and document-based controls. The status of Trust and Check trader shall be taken into account favourably for customs risk management purposes.

Amendment

8. The Trust and Check traders shall enjoy more facilitations than other economic operators in respect of customs controls according to the authorisation granted, including fewer physical and document-based controls. The status of Trust and Check trader shall be taken into account favourably for customs risk management purposes. ***The European customs authority ensures effective collaboration and coordination between the competent authorities of the Member States. It also ensures the consistent implementation of customs advantages linked to the status of Authorized Economic Operator and Trust & Check throughout the customs union.***

Or. en

Amendment 188

Marie-Pierre Vedrenne, Svenja Hahn

Proposal for a regulation Article 25 – paragraph 8 a (new)

Text proposed by the Commission

Amendment

8 a. Clear guidelines must be available for small and medium-sized businesses so that they can meet the criteria set out in

paragraph 3.

Or. en

Amendment 189

Marie-Pierre Vedrenne, Svenja Hahn

Proposal for a regulation

Article 26 – paragraph 1

Text proposed by the Commission

1. *Until the date established in Article 265(4), the customs authorities **may** grant persons meeting the criteria the status of authorised economic operator for customs simplifications and authorise them to benefit from certain simplifications and facilitations in accordance with the customs legislation.*

Amendment

1. The customs authorities ***shall*** grant persons meeting the criteria the status of authorised economic operator for customs simplifications and authorise them to benefit from certain simplifications and facilitations in accordance with the customs legislation ***during the phase out of the current system. Dedicated guidelines should be put in place for SMEs.***

Or. en

Amendment 190

Marie-Pierre Vedrenne

Proposal for a regulation

Article 26 – paragraph 2

Text proposed by the Commission

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

Amendment

deleted

Or. en

Amendment 191
Michiel Hoogeveen

Proposal for a regulation
Article 26 – paragraph 3 – point 1 (new)

Text proposed by the Commission

Amendment

(1) 4. The Trust and Check Trader and Customs Authorized Economic Operators Customs Simplification status shall remain available at all times, making available two alternative trusted trader options.

Or. en

Amendment 192
Michiel Hoogeveen

Proposal for a regulation
Article 27 – paragraph 1 – subparagraph 3

Text proposed by the Commission

Amendment

An indirect customs representative acting in its own name but on behalf of an importer or an exporter shall be considered the importer or the exporter for the purposes of Articles 20 and 22, respectively.

An indirect customs representative acting in its own name but on behalf of an importer or an exporter shall be considered the importer or the exporter for the purposes of Articles 20 and 22, respectively, **with the exception of the obligations in Article 20(1)c and Article 22(1)c.**

Or. en

Amendment 193
Margarida Marques, Bernd Lange, Inma Rodríguez-Piñero

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

Text proposed by the Commission

Amendment

(a) **allow for** the electronic

(a) **ensure** the electronic

implementation of customs legislation;

implementation of customs legislation;

Or. en

Amendment 194

Margarida Marques, Bernd Lange, Inma Rodríguez-Piñero

Proposal for a regulation

Article 29 – paragraph 1 – point b

Text proposed by the Commission

(b) ensure the quality, integrity, traceability and non-repudiation of data processed therein, including the amendment of such data;

Amendment

(b) ensure, **as defined in Article 5**, the quality, integrity, traceability and non-repudiation of data processed therein, including the amendment of such data;

Or. en

Amendment 195

Margarida Marques, Bernd Lange, Inma Rodríguez-Piñero

Proposal for a regulation

Article 29 – paragraph 1 – point d

Text proposed by the Commission

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

Amendment

(d) **provide** risk analysis, economic analysis and data analysis, including through the use of artificial intelligence systems in accordance with [the Artificial Intelligence Act 2021/0106 (COD)]⁶⁵ **and data mining techniques and tools** ;

⁶⁵ Regulation (EU) of the European Parliament and of the Council (OJ L...,.././..., p..). [OJ: Please insert in the text the number of the Regulation contained in document COM(2021) 206 final, 2021/0106(COD)) and insert the number, date, title and OJ reference of that Directive in the footnote.]

⁶⁵ Regulation (EU) of the European Parliament and of the Council (OJ L...,.././..., p..). [OJ: Please insert in the text the number of the Regulation contained in document COM(2021) 206 final, 2021/0106(COD)) and insert the number, date, title and OJ reference of that Directive in the footnote.]

Or. en

Amendment 196

Margarida Marques, Bernd Lange, Inma Rodríguez-Piñero

Proposal for a regulation

Article 29 – paragraph 1 – point e

Text proposed by the Commission

(e) ***enable*** the interoperability of those services and systems with other electronic systems, platforms or environments for the purpose of cooperation in accordance with Title XIII;

Amendment

(e) ***ensure*** the interoperability of those services and systems with other electronic systems, platforms or environments for the purpose of cooperation in accordance with Title XIII;

Or. en

Amendment 197

Margarida Marques, Bernd Lange, Inma Rodríguez-Piñero

Proposal for a regulation

Article 29 – paragraph 1 – point f

Text proposed by the Commission

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

Amendment

(f) ***coordinate the further integration of artificial intelligence into customs systems while preserving ethical standards at every stage of the process;***

Or. en

Amendment 198

Marie-Pierre Vedrenne, Svenja Hahn

Proposal for a regulation

Article 29 – paragraph 5 – subparagraph 1 – point b a (new)

Text proposed by the Commission

Amendment

(b a) Cybersecurity standards for the protection of information networks of the EU Customs Data Platform must be in accordance with the appropriate guidelines issued by the European Union

Amendment 199

Bernd Lange, Inma Rodríguez-Piñero, Margarida Marques

Proposal for a regulation

Article 29 – paragraph 5 – subparagraph 2 a (new)

Text proposed by the Commission

Amendment

***Establishment of a Comprehensive
Electronic Data System for Unilateral
Trade Measures***

The comprehensive and user-friendly digital interface, known as the "DataHub.", shall also provide access to all information related to unilateral trade measures. It aims to enhance companies' compliance with these measures without imposing additional burdens in terms of information retrieval. Additionally, it will promote greater coherence among various unilateral measures. The system will also include a self-assessment tool for companies to assess their compliance with import criteria, along with the provision of real-time data to customs authorities concerning the movement and status of goods.

2.1 The DataHub shall offer direct access to all information pertaining to unilateral trade measures, including tariffs, quotas, sanctions, and embargoes.

2.2 The system shall integrate an electronic system providing real-time data to customs authorities on the movement of goods and the compliance of relevant entities with all applicable requirements.

2.3 The interface shall prioritize user experience, ensuring accessibility, organization, and up-to-dateness of information.

3.1 The electronic system integrated shall be integrated within the EU Customs Data

Hub as established in Article 29.

4.1 A Self-Assessment Tool for companies to evaluate compliance with import criteria shall be included within the DataHub or easily accessible from the DataHub.

4.2 The tool shall provide a step-by-step guide for self-evaluation against established trade criteria.

4.3 It shall enable companies to generate compliance reports for internal audits and record-keeping.

5.1 The DataHub shall be accessible to businesses, trade organizations, and the public, requiring account creation for full access.

5.2 Regular updates and maintenance will ensure the system's accuracy and relevance.

5.3 Support services and resources will be available for user assistance and navigation of the DataHub.

5.4 The system will enable data sharing within the EU Customs Data Hub.

5.5 Domestic Advisory Groups, under Free Trade Agreements, will provide information to the DataHub relevant to the applicability or circumvention of unilateral trade measures. This information shall be verified and submitted prior to the annual meeting of the customs advisory boards.

6.1 The Directorate General Taxation and Customs union, in cooperation shall oversee the development, implementation, and maintenance of the DataHub and its integrated electronic system.

6.2 Regular reviews and audits shall ensure the system's effectiveness and compliance with legislative standards.

7.1 Necessary funding and resources shall be allocated for the development, implementation, and continuous improvement of the DataHub and the

electronic system.

Or. en

Justification

The proposed amendment introduces the "DataHub," a centralized digital interface designed to streamline the management and dissemination of information related to unilateral trade measures and customs data. By providing a user-friendly portal for accessing all relevant information, the DataHub aims to simplify compliance processes for companies, reduce information sourcing burdens, and promote a more coherent application of trade measures. Additionally, the inclusion of a self-assessment tool within the DataHub will enhance companies' ability to evaluate their compliance with import criteria, thereby fostering a more integrated, efficient, and effective international trade environment.

Amendment 200

Margarida Marques, Bernd Lange, Inma Rodríguez-Piñero

Proposal for a regulation

Article 30 – paragraph 1

Text proposed by the Commission

1. **Member States may** develop applications necessary to connect to the EU Customs Data Hub in order to provide data to and process data from the EU Customs Data Hub.

Amendment

1. **The EU Customs Authority shall** develop **the** applications necessary **for Member States** to connect to the EU Customs Data Hub in order to provide data to and process data from the EU Customs Data Hub.

Or. en

Amendment 201

Marie-Pierre Vedrenne

Proposal for a regulation

Article 30 – paragraph 1

Text proposed by the Commission

1. Member States **may** develop applications **necessary** to connect to the EU Customs Data Hub in order to provide data to and process data from the EU Customs Data Hub.

Amendment

1. Member States **shall** develop applications to connect to the EU Customs Data Hub in order to provide data to and process data from the EU Customs Data Hub.

Amendment 202

Margarida Marques, Bernd Lange, Inma Rodríguez-Piñero

Proposal for a regulation

Article 30 – paragraph 2

Text proposed by the Commission

Amendment

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

Or. en

Amendment 203

Margarida Marques, Bernd Lange, Inma Rodríguez-Piñero

Proposal for a regulation

Article 30 – paragraph 3

Text proposed by the Commission

Amendment

3. Where the EU Customs Authority develops an application in accordance with paragraph 2, it shall make it available to all Member States.

3. Where the EU Customs Authority develops an application in accordance with paragraph **1**, it shall **coordinate with and** make it available to all Member States.

Or. en

Amendment 204

Marie-Pierre Vedrenne, Svenja Hahn

Proposal for a regulation

Article 31 – paragraph 1 – introductory part

Text proposed by the Commission

Amendment

1. Persons may have access to the data, including personal and commercially sensitive data, stored or otherwise available in the EU Customs Data Hub, that was

1. Persons may have access to the data, including personal and commercially sensitive data, stored or otherwise available in the EU Customs Data Hub, that was

transmitted by or on behalf of that person, or that has been addressed to or intended for that person. Such access shall take place exclusively to:

transmitted by or on behalf of that person, or that has been addressed to or intended for that person. Such access shall take place exclusively ***in line with GDPR and the Data Protection Regulation (EUDPR)*** to:

Or. en

Amendment 205

Marie-Pierre Vedrenne, Svenja Hahn

Proposal for a regulation

Article 31 – paragraph 3 – introductory part

Text proposed by the Commission

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

Amendment

3. The EU Customs Authority may process data, ***in line with GDPR and the Data Protection Regulation (EUDPR)*** including personal and commercially sensitive data, stored or otherwise available in the EU Customs Data Hub exclusively and to the extent necessary for the following purposes:

Or. en

Amendment 206

Michiel Hoogeveen

Proposal for a regulation

Article 31 – paragraph 3 – subparagraph 1 (new)

Text proposed by the Commission

Amendment

(d) to perform robust real-time risk analysis to minimise the responsibilities and liability of legitimate operators;

Or. en

Amendment 207

Margarida Marques, Bernd Lange, Inma Rodríguez-Piñero

Proposal for a regulation
Article 31 – paragraph 3 – point c a (new)

Text proposed by the Commission

Amendment

(c a) to perform robust real-time risk analysis to minimise the responsibilities and liability of legitimate operators.

Or. en

Amendment 208
Marie-Pierre Vedrenne, Svenja Hahn

Proposal for a regulation
Article 31 – paragraph 4 – introductory part

Text proposed by the Commission

Amendment

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

4. The Commission may process data, **in line with GDPR and the Data Protection Regulation (EUDPR)** including personal and commercially sensitive data, stored or otherwise available in the EU Customs Data Hub exclusively and to the extent necessary for the following purposes:

Or. en

Amendment 209
Marie-Pierre Vedrenne, Svenja Hahn

Proposal for a regulation
Article 31 – paragraph 5

Text proposed by the Commission

Amendment

5. The European Anti-Fraud Office ('OLAF') may process data, including personal and commercially sensitive data, stored or otherwise available in the EU Customs Data Hub, exclusively and to the extent necessary for carrying out its activities concerning customs matters

5. The European Anti-Fraud Office ('OLAF') may process data, **in line with GDPR and the Data Protection Regulation (EUDPR)** including personal and commercially sensitive data, stored or otherwise available in the EU Customs Data Hub, exclusively and to the extent

pursuant to Article 1 of Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council, and Council Regulation (EC) No 515/97, under the conditions relating to data protection laid down in the aforementioned Regulations.

necessary for carrying out its activities concerning customs matters pursuant to Article 1 of Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council, and Council Regulation (EC) No 515/97, under the conditions relating to data protection laid down in the aforementioned Regulations.

Or. en

Amendment 210

Marie-Pierre Vedrenne, Svenja Hahn

Proposal for a regulation Article 31 – paragraph 6

Text proposed by the Commission

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

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

Amendment

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

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

Or. en

Amendment 211

Marie-Pierre Vedrenne, Svenja Hahn

Proposal for a regulation
Article 31 – paragraph 10

Text proposed by the Commission

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

Amendment

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

Or. en

Amendment 212
Bernd Lange, Inma Rodríguez-Piñero, Margarida Marques

Proposal for a regulation
Article 31 – paragraph 11 – point c a (new)

Text proposed by the Commission

Amendment

(c a) Relevant data may be made available to third countries' customs and market surveillance authorities, allowing for cooperation between EU and third countries' customs authorities to the extent necessary to ensure compliance of imports with EU law. It is imperative that this process incorporates stringent measures for the protection of company data, particularly sensitive information. To this end, the deployment of the best available cybersecurity software and practices will be mandatory to safeguard the integrity and confidentiality of the shared data against any form of unauthorized access or cyber threats.

Justification

This article recognizes the necessity of sharing relevant data with third countries' customs and market surveillance authorities to foster cooperation between EU and third countries' customs authorities. This cooperation is essential to ensure compliance of imports with EU law. However, it is crucial to underscore the importance of protecting company data, especially sensitive data, in this process. To safeguard the integrity and confidentiality of such data, the use of the best available cybersecurity software and practices is mandated. These measures are essential to prevent unauthorized access, data breaches, and other cyber threats that could compromise sensitive company information.

Amendment 213**Raphaël Glucksmann****Proposal for a regulation****Article 31 – paragraph 11 – subparagraph 1 (new)***Text proposed by the Commission**Amendment*

Any natural or legal person may, upon request, access data stored or otherwise available in the EU Customs Data Hub under the conditions specified in Regulation (EC) No 1049/2001 of the European Parliament and of the Council of 30 May 2001 regarding public access to European Parliament, Council and Commission documents.

Or. en

Justification

Any natural or legal person should have access to customs declaration data unless it falls under the exceptions outlined in Regulation 1049/2001 regarding public access to European Institutions' data.

This transparency will empower researchers, non-governmental organisations, and other private entities to monitor trade flows and actively contribute to the effective implementation of Union legislation.

Amendment 214**Bernd Lange, Inma Rodríguez-Piñero, Margarida Marques****Proposal for a regulation**

Article 31 – paragraph 11 a (new)

Text proposed by the Commission

Amendment

11 a. To ensure the accuracy and reliability of the information provided, a robust verification mechanism shall be implemented. This mechanism will involve a thorough review and validation of the information by the relevant authorities before its inclusion in the EU Customs Data Hub. This process aims to maintain the integrity of the data within the hub and to prevent the dissemination of erroneous or misleading information.

Or. en

Justification

Justification: The introduction of a verification mechanism in Article 11a is crucial for ensuring the accuracy and reliability of information within the EU Customs Data Hub. This step is vital to maintain the integrity of customs operations and compliance enforcement, as it guarantees that decisions are made based on verified and trustworthy data. It aligns with best practices in data management and reinforces the EU's commitment to transparency and accountability in customs administration.

Amendment 215

Marie-Pierre Vedrenne, Svenja Hahn

Proposal for a regulation

Article 31 – paragraph 12

Text proposed by the Commission

Amendment

12. Until the date set out in Article 265(3), the Commission, OLAF and the EU Customs Authority once it is established shall, exclusively for the purposes stated in paragraphs 4, 5 and 6, be able to process data, including personal data, from the existing electronic systems for the exchange of information developed by the Commission pursuant to Regulation (EU) No 952/2013.

12. Until the date set out in Article 265(3), the Commission, OLAF and the EU Customs Authority once it is established shall, exclusively for the purposes stated in paragraphs 4, 5 and 6, be able to process data, **in line with GDPR and the Data Protection Regulation (EUDPR)** including personal data, from the existing electronic systems for the exchange of information developed by the Commission pursuant to Regulation (EU) No 952/2013.

Amendment 216

Margarida Marques, Bernd Lange, Inma Rodríguez-Piñero

Proposal for a regulation

Article 31 – paragraph 14 – subparagraph 1 – introductory part

Text proposed by the Commission

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

Amendment

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

Or. en

Amendment 217

Margarida Marques, Bernd Lange, Inma Rodríguez-Piñero

Proposal for a regulation

Article 31 – paragraph 14 – subparagraph 1 – point d

Text proposed by the Commission

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

Amendment

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

Or. en

Amendment 218

Bernd Lange, Inma Rodríguez-Piñero, Margarida Marques

Proposal for a regulation

3 a. Encouraging the Use of Artificial Intelligence and Non-Intrusive Inspection Technologies in Customs Controls

1.1 Customs authorities are encouraged to incorporate artificial intelligence (AI) and non-intrusive inspection (NII) technologies, such as X-ray scanners, into their operational procedures. This recommendation aims to improve the efficiency and effectiveness of customs inspections, especially in handling the increasing volumes of cross-border e-commerce.

1.2 The application of AI for automated image identification and risk assessment in customs controls is recommended to reduce reliance on manual analysis and to minimize human error.

2.1 The use of advanced image compression technologies for the cost-effective collection, storage, and archiving of X-ray scans is encouraged. This facilitates the creation of a substantial image library, instrumental for training purposes and the development of Automated Threat Detection (ATD) algorithms.

3.1 The integration of Internet of Things (IoT) technology is encouraged to enhance security and efficiency in customs operations. This includes employing sensors in vehicles and containers for effective cargo monitoring and journey tracking, as well as improving communication between X-ray scanners and electronic seals (e-seals) on containers.

3.2 The development of policies and legislation to address privacy and data exchange challenges associated with the use of IoT in customs operations is recommended.

4.1 The deployment of Robotic Process

Automation (RPA) in customs operations is encouraged to perform high-volume, repetitive tasks more efficiently than human capability. This includes automating the verification of manifests and declaration submissions, and integrating with optical character recognition systems for rapid verification and correction processes.

5.1 Customs administrations are advised to adopt best practices and continually update their technological strategies to reflect the advancements in AI, IoT, and RPA.

5.2 Regular training and updating of customs personnel are recommended to ensure the effective use of these technologies.

5.3 Compliance with this article will be monitored through periodic reviews, assessing the effectiveness of technology implementation in customs operations.

Or. en

Justification

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

Amendment 219

Marie-Pierre Vedrenne, Svenja Hahn

Proposal for a regulation

Article 51 – paragraph 1

Text proposed by the Commission

1. The Commission **may** establish

Amendment

1. The Commission **shall** establish

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

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

Or. en

Amendment 220
Marie-Pierre Vedrenne

Proposal for a regulation
Article 75 – paragraph 1

Text proposed by the Commission

Where, for any reason, goods cannot be maintained in temporary storage, the customs authorities shall without delay take all measures necessary to dispose of the goods in accordance with Articles 76, 77 and 78.

Amendment

Where, for any reason, goods cannot be maintained in temporary storage, the customs authorities shall without delay take all measures necessary to ***donate, recycle or otherwise*** dispose of the goods in accordance with Articles 76, 77 and 78.

Or. en

Amendment 221
Marie-Pierre Vedrenne

Proposal for a regulation
Article 76 – paragraph 1

Text proposed by the Commission

1. Where the customs authorities have reasonable grounds for so doing, they may require goods which have been presented to them to be destroyed and shall inform the importer, exporter and the holder of the goods accordingly. The costs of the destruction shall be borne by the importer or the exporter.

Amendment

1. Where the customs authorities have reasonable grounds for so doing, they may require goods which have been presented to them to be ***recycled, donated or*** destroyed and shall inform the importer, exporter and the holder of the goods accordingly. The costs of the destruction shall be borne by the importer or the exporter.

Or. en

Amendment 222

Martine Kemp

Proposal for a regulation

Article 80 – paragraph 2

Text proposed by the Commission

2. The advance cargo information shall include at least the importer responsible for the goods, the unique reference for the consignment, the consignor, the consignee, a description of the goods, the tariff classification, the value, the data on the route and the nature and identification of the means of transport bringing the goods and the transportation cost. The advance cargo information shall be provided before the goods arrive to the customs territory of the Union.

Amendment

2. The advance cargo information shall include at least the importer responsible for the goods, the unique reference for the consignment, the consignor, the consignee, a description of the goods, the tariff classification, the value, the data on the route and the nature and identification of the means of transport bringing the goods and the transportation cost. The advance cargo information shall be provided before the goods arrive to the customs territory of the Union. ***More data may be requested for entry purposes by the customs authorities or the EU Customs Authority.***

Or. en

Amendment 223

Marie-Pierre Vedrenne, Svenja Hahn

Proposal for a regulation

Article 80 – paragraph 2

Text proposed by the Commission

2. The advance cargo information shall include at least the importer responsible for the goods, the unique reference for the consignment, the consignor, the consignee, a description of the goods, the tariff classification, the value, the data on the route and the nature and identification of the means of transport bringing the goods and the transportation cost. The advance cargo information shall be provided before the goods arrive to the customs territory of the Union.

Amendment

2. The advance cargo information shall include at least the importer responsible for the goods, the unique reference for the consignment, the consignor, the consignee, a description of the goods, the tariff classification, the value, the data on the route, ***including the final destination***, and the nature and identification of the means of transport bringing the goods and the transportation cost. The advance cargo information shall be provided before the goods arrive to the customs territory of the Union.

Amendment 224

Margarida Marques, Bernd Lange, Inma Rodríguez-Piñero

Proposal for a regulation

Article 86 – paragraph 5

Text proposed by the Commission

5. Non-Union goods in temporary storage shall be placed under a customs procedure ***no later than 3 days after the notification of their arrival or no later than 6 days after the notification of their arrival in the case of an authorised consignee as referred to in Article 116(4), point (b)***, unless the customs authorities require the goods to be presented. In exceptional cases, that time limit may be extended.

Amendment

5. Non-Union goods in temporary storage shall be placed under a customs procedure ***90 days following their presentation to customs***, unless the customs authorities require the goods to be presented. In exceptional cases, that time limit may be extended.

Amendment 225

Michiel Hoogeveen

Proposal for a regulation

Article 86 – paragraph 5

Text proposed by the Commission

5. Non-Union goods in temporary storage shall be placed under a customs procedure ***no later than 3 days after the notification of their arrival or no later than 6 days after the notification of their arrival in the case of an authorised consignee as referred to in Article 116(4), point (b)***, unless the customs authorities require the goods to be presented. In exceptional cases, that time limit may be extended.

Amendment

5. Non-Union goods in temporary storage shall be placed under a customs procedure ***90 days following their presentation to customs***, unless the customs authorities require the goods to be presented. In exceptional cases, that time limit may be extended.

Amendment 226
Saskia Bricmont

Proposal for a regulation
Article 88 – paragraph 3 – point a

Text proposed by the Commission

(a) the required data has been provided or made available to customs authorities, **which** must include at least the importer responsible for the goods, the seller, the buyer, the manufacturer, the product supplier where this is different from the manufacturer, the responsible economic operator in the Union pursuant to Article 4 of Regulation (EU) 2019/1020 and Art. 16 of Regulation of the European Parliament and of the Council (EU) 2023/XXXX⁶⁹, the value, the origin, the tariff classification and a description of the goods, the unique reference of the consignment and its location, and the list of relevant other legislation applied by the customs authorities;

⁶⁹ Regulation of the European Parliament and of the Council (EU) No 2023/... of .../2023 on general product safety, amending Regulation (EU) No 1025/2012 of the European Parliament and of the Council, and repealing Council Directive 87/357/EEC and Directive 2001/95/EC of the European Parliament and of the Council (OJ L...).

Amendment

(a) the required data has been provided or made available to customs authorities **and none of this data has been determined by the customs authorities to be incorrect.** **The required data** must include at least the importer responsible for the goods, the seller, the buyer, the manufacturer, the product supplier where this is different from the manufacturer, the responsible economic operator in the Union pursuant to Article 4 of Regulation (EU) 2019/1020 and Art. 16 of Regulation of the European Parliament and of the Council (EU) 2023/XXXX⁶⁹, the value, the origin, the tariff classification and a description of the goods, the unique reference of the consignment and its location, and the list of relevant other legislation applied by the customs authorities;

⁶⁹ Regulation of the European Parliament and of the Council (EU) No 2023/... of .../2023 on general product safety, amending Regulation (EU) No 1025/2012 of the European Parliament and of the Council, and repealing Council Directive 87/357/EEC and Directive 2001/95/EC of the European Parliament and of the Council (OJ L...).

Or. en

Amendment 227
Michiel Hoogeveen

Proposal for a regulation
Article 149 – paragraph 4

Text proposed by the Commission

4. Where the importer has opted to apply the simplified tariff treatment ***for distance sales*** as referred to in Article 156(2), the customs authorities shall not require the importer to prove the origin of the goods.

Amendment

4. Where the importer has opted to apply the simplified tariff treatment as referred to in Article 156(2), the customs authorities shall not require the importer to prove the origin of the goods.

Or. en

Amendment 228
Michiel Hoogeveen

Proposal for a regulation
Article 150 – paragraph 10

Text proposed by the Commission

10. Where the importer has opted to apply the simplified tariff treatment ***for distance sales***, the importer may not benefit from the measures referred to in Article 145(2), points (d) and (e), or from non-tariff preferential measures.

Amendment

10. Where the importer has opted to apply the simplified tariff treatment, the importer may not benefit from the measures referred to in Article 145(2), points (d) and (e), or from non-tariff preferential measures.

Or. en

Amendment 229
Saskia Bricmont

Proposal for a regulation
Article 151 a (new)

Text proposed by the Commission

Amendment

Article 151a

1. Where the customs authorities receive a goods originating in an occupied territory or have reasonable doubts as to the authenticity of the origin, they will refuse the release of the goods and the destruction of the goods will be conducted as per Article 76. They shall record that information in the EU Customs Data

Hub.

2. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the working arrangements between the concerned authorities, including the competent authorities of the third countries when needed, to deal with goods originating in an occupied territory; and by ensuring the proper utilization of the TARIC code in that regard.

Or. en

Amendment 230
Michiel Hoogeveen

Proposal for a regulation
Article 156 – paragraph 2

Text proposed by the Commission

2. Where the importer has opted to apply the simplified tariff treatment **for distance sales**, Article 155(1), point (a), shall not apply and both the costs of transport of the imported goods up to the place where goods are brought into the customs territory of the Union and the costs of transport after their entry into that territory, shall be included in the customs value.

Amendment

2. Where the importer has opted to apply the simplified tariff treatment, Article 155(1), point (a), shall not apply and both the costs of transport of the imported goods up to the place where goods are brought into the customs territory of the Union and the costs of transport after their entry into that territory, shall be included in the customs value.

Or. en

Amendment 231
Margarida Marques, Bernd Lange, Inma Rodríguez-Piñero

Proposal for a regulation
Article 207 – paragraph 2 – point a

Text proposed by the Commission

(a) the EU Customs Authority shall contribute to the operational management

Amendment

(a) the EU Customs Authority shall contribute to the operational management

of the customs union, and thereby coordinate and supervise operational cooperation between customs authorities and pool and provide technical expertise to increase efficiency and delivery of results;

of the customs union, and thereby coordinate and supervise operational cooperation between customs authorities and pool and provide technical expertise ***and provide guidance in best practices*** to increase efficiency and delivery of results;

Or. en

Amendment 232
Michiel Hoogeveen

Proposal for a regulation
Article 207 – paragraph 2 – point d a (new)

Text proposed by the Commission

Amendment

(d a) (e) The EU Customs Authority shall actively contribute to the effective performance by customs authorities of their mission to support legitimate business activity, by maintaining a proper balance between customs controls, the facilitation of legitimate trade and the simplification of customs processes and procedures, as defined in article 2(e). In this aim, the EU Customs Authority shall be responsible for ensuring:

(i) the security and cyber resilience of the EU Customs Data Hub as detailed in Article 29 (1);

(ii) robust risk, economic and data analysis enabled by the EU Customs Data Hub capabilities, including artificial intelligence as defined in Article 29 (1)(d);

(iii) the provision to trusted traders, including customs agents and/or transport operators, of real-time risk analysis data made available through the EU Customs Data Hub and categorized with a color code, as follows:

§ Green for “shipment not at risk” as defined in Article 5(67);

§ Orange for “shipment at risk to be assessed before release in the internal

market”, as defined in Article 5 (68);

§ Red for “incompliant shipment” to be denied for pick up at origin as defined in Article 5 (69);

Such use of color codes shall be focused on preventing at the earliest stage possible the entry into the Union’s Internal Market of suspected or confirmed incompliant shipments. The color code technical arrangements shall be detailed by way of an implementing act.

(iv) the avoidance of the duplication of data requirements on economic operators;

(v) the minimization of the administrative burden and responsibilities of legitimate operators established in the Union, particularly as it relates to non-financial data reporting, including through measures providing for the direct submission of non-financial data requirements by importers and exporters at origin, and

(vi) the issuance on a yearly basis of recommendations to improve customs facilitation and to ensure a fair and balanced level of liability for legitimate operators established in the territory of the Union;

Or. en

Amendment 233

Margarida Marques, Bernd Lange, Inma Rodríguez-Piñero

Proposal for a regulation

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

Text proposed by the Commission

Amendment

(d a) The EU Customs Authority shall contribute to the mission of customs authorities to support legitimate business activity, by maintaining a proper balance between customs controls, the facilitation of legitimate trade and the simplification of customs processes and procedures

by:(i) performing robust risk analysis enabled by the EU Customs Data Hub capabilities, including artificial intelligence as defined in Article 29 (1) (f); and(ii) providing trusted traders with access to real-time risk analysis data made available through the EU Customs Data Hub and categorized with a color code, as follows:- Green for “shipment not at risk” as defined in Article 5(64a new);- Yellow for “shipment at risk to be assessed before release in the internal market”, as defined in Article 5 (64 b new);- Red for “incompliant shipment” to be denied for pick up at origin as defined in Article 5 (64 c new). The color codes provision shall be detailed by way of an implementing act.(iii) avoiding duplication of data requirements on economic operators,(iv) minimizing the administrative burden and responsibilities of legitimate operators established in the Union with regards to data reporting, including through measures providing for the direct submission of non-financial data requirements by importers and exporters at origin; and(v) submitting on a yearly basis a series of recommendations to improve customs facilitation and to ensure a fair and balanced level of liability for trusted traders.

Or. en

Amendment 234
Martine Kemp

Proposal for a regulation
Article 208 – paragraph 3 – point a a (new)

Text proposed by the Commission

Amendment

(a a) prepare guidelines and manuals for SMEs to facilitate understanding on customs procedures;

Or. en

Amendment 235

Margarida Marques, Bernd Lange, Inma Rodríguez-Piñero

Proposal for a regulation

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

Text proposed by the Commission

Amendment

(g b) ensure the emission of simplified guidelines and manuals for SMEs and support their familiarisation with customs legislation and formalities and ensure that no unnecessary burdens on SMEs are added in the EU legislative process;

Or. en

Amendment 236

Saskia Bricmont

Proposal for a regulation

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

Text proposed by the Commission

Amendment

(i a) to support the Commission in providing guidance on the application of the Customs Code to goods originating in occupied territories;

Or. en

Amendment 237

Margarida Marques, Bernd Lange, Inma Rodríguez-Piñero

Proposal for a regulation

Article 211 – paragraph 1 – point d a (new)

Text proposed by the Commission

Amendment

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

Amendment 238
Michiel Hoogeveen

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

Text proposed by the Commission

Amendment

(e) an advisory body who shall exercise the functions set out in Article 212 (bis);

Or. en

Amendment 239
Martine Kemp

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

Text proposed by the Commission

Amendment

(d a) (e) an advisory body who shall exercise the functions set out in Article 215;

Or. en

Amendment 240
Marie-Pierre Vedrenne, Svenja Hahn

Proposal for a regulation
Article 212 – paragraph 1

Text proposed by the Commission

Amendment

1. The Management Board shall be composed of one representative from each Member State **and** two representatives of the Commission, all with voting rights.

1. The Management Board shall be composed of one representative from each Member State, two representatives of the Commission, **and one member designated by the European Parliament**, all with voting rights.

Amendment 241

Marie-Pierre Vedrenne, Svenja Hahn

Proposal for a regulation

Article 212 – paragraph 2

Text proposed by the Commission

Amendment

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

Or. en

Amendment 242

Margarida Marques, Bernd Lange, Inma Rodríguez-Piñero

Proposal for a regulation

Article 212 – paragraph 2

Text proposed by the Commission

Amendment

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

2. The Management Board shall also include **two members** designated by the European Parliament, **with** the right to vote.

Or. en

Amendment 243

Marie-Pierre Vedrenne, Svenja Hahn

Proposal for a regulation

Article 212 – paragraph 5

Text proposed by the Commission

Amendment

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

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

Amendment 244
Michiel Hoogeveen

Proposal for a regulation
Article 212 – paragraph 5 – subparagraph 1 (new)

Text proposed by the Commission

Amendment

6. The advisory body referred to in Article 215- 1 (w) shall appoint four of its members to participate with observer status in the Management Board. They shall represent, as broadly as possible, the different views represented in the advisory body.

Or. en

Amendment 245
Margarida Marques, Bernd Lange, Inma Rodríguez-Piñero

Proposal for a regulation
Article 212 – paragraph 5 a (new)

Text proposed by the Commission

Amendment

5 a. The Customs Advisory Board referred to in Article 211- (e) (new) shall appoint four of its members to participate with observer status in the Management Board. They shall represent, as broadly as possible, the different views represented in the Advisory Body. The initial term of office shall be 48 months and shall be extendable.

Or. en

Amendment 246
Margarida Marques, Bernd Lange, Inma Rodríguez-Piñero

Proposal for a regulation

Article 214 – paragraph 4

Text proposed by the Commission

4. The Management Board **may** invite any person whose opinion may be of interest to attend its meetings as an observer.

Amendment

4. The Management Board **shall** invite any person whose opinion may be of interest to attend its meetings as an observer, ***namely representatives designated to the Customs Advisory Board as defined in Article Article 215 – paragraph 1 – point v a (new)***

Or. en

Amendment 247 Michiel Hoogeveen

Proposal for a regulation Article 214 – paragraph 4

Text proposed by the Commission

4. The Management Board **may** invite ***any person whose opinion may be of interest to attend its meetings as an observer.***

Amendment

4. The Management Board **shall** invite ***representatives of the industry designated by the advisory body as defined in Article 215-1-(w);***

Or. en

Amendment 248 Martine Kemp

Proposal for a regulation Article 215 – paragraph 1 – point p a (new)

Text proposed by the Commission

Amendment

(p a) The Management Board shall establish and adopt rules of procedure for an advisory body with the aim of representing the full range of interested parties affected by the work of the EU Customs Authority, including business representatives, which it shall regularly consult prior to making decisions;

Amendment 249
Michiel Hoogeveen

Proposal for a regulation
Article 215 – paragraph 1 – subparagraph 1 (new)

Text proposed by the Commission

Amendment

(w) The Management Board shall establish an advisory body representing the full range of interested parties affected by the work of the EU Customs Authority established in the Union, which it shall consult prior to making decisions. These interested parties shall include customs agents established in the EU. The Management Board shall not, in any case, be bound by the opinion of the advisory body;

Or. en

Amendment 250
Margarida Marques, Bernd Lange, Inma Rodríguez-Piñero

Proposal for a regulation
Article 215 – paragraph 1 – point v a (new)

Text proposed by the Commission

Amendment

(v a) Participation of Third Countries Representtaives as observers in the Customs Advisory Board may be possible when conditions for such participation are established in EU Agreemnts and when reciprocity is met.

Or. en

Amendment 251
Margarida Marques, Bernd Lange, Inma Rodríguez-Piñero

Proposal for a regulation
Article 216 – paragraph 2 a (new)

Text proposed by the Commission

Amendment

2 a. The decision referred to in Article 215(1), points (b), (c), (d), (f), (j), (m), (o) and (s) may only be taken if the representatives of the European Parliament cast a positive vote.

Or. en

Amendment 252
Bernd Lange, Inma Rodríguez-Piñero, Margarida Marques

Proposal for a regulation
Article 221 – paragraph 1 a (new)

Text proposed by the Commission

Amendment

The Customs Advisory Board Article

221a Customs Advisory Board

1. A Customs Advisory Board is established to assist the Executive Board and the EU Customs Authority.

2. The Customs Advisory Board is tasked to: (a) give input on the customs dimensions of other legislation; (b) send early warnings in case they have a substantiated concern to suspect that that a certain goods imported in the EU products is likely to infringe customs legislation or other legislation.

3. The Customs Advisory Board (CAB) shall be composed of at least seven representatives of civil society organisations, including at least one pan-European consumer organisation, two employers and two employee's federation, a pan-European trade union and at least one SMEs employer's organization. The CAB adopts its rules of procedure 6 months after the appointment of its members. The Commission will ensure the secretariat. The CAB takes its decisions on

a consensual basis. The mandate of the members shall be 4 years and shall be renewable.

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

5. The Customs Advisory Board shall exchange information in-between the ordinary meeting.

6. Domestic Advisory Groups (DAG) established under FTAs shall provide input relevant for early warnings on illegal trade or other risks of circumvention of existing EU legislation. The information by DAGs may be provided up to two weeks prior to the ordinary meeting of the CAB through the specific platform in the data hub.

Or. en

Justification

To create more coherency between different existing policy instruments with similar aims exchanges of information should be facilitated.

Amendment 253

Bernd Lange, Inma Rodríguez-Piñero, Margarida Marques

Proposal for a regulation

Article 247 – paragraph 1

Text proposed by the Commission

1. *When* the person responsible for an act or *an* omission **resulting** in a customs infringement *referred to in* Article 252 **provides the evidence that that person** acted in good faith, *it is* taken into account *in* determining the **sanction** referred to in Article 254.

Amendment

1. **1. Where** the person responsible for an act or omission **which has resulted** in a customs infringement **within the meaning of** Article 252 **proves that he** acted in good faith **good faith, this shall be** taken into account **when** determining the **penalty** referred to in Article 254. **referred to in Article 254. Priority shall be given to improving the company's processes in partnership in order to prevent errors before any sanction is imposed. (2) When**

reducing the sanction to be imposed for the customs offence, the following circumstances the following circumstances shall be taken into account: (a) the goods in question are not subject to the other legislation applied by the customs authorities applied by the customs authorities; (b) the customs offence does not have a significant impact on the determination of the amount of amount of customs duties and other charges to be paid; (c) the person responsible for the infringement co-operates effectively with with the customs authority; (d) the previous experience with the economic operator; (e) the complexity of the underlying transaction, the number of similar transactions; (f) the clarity of the provisions to be complied with; (g) the rectification of incomplete or erroneous information by subsequent data transmission.

Or. en

Justification

Following the logics of recital 62, more criteria is needed for the establishment of mitigating circumstances.

Amendment 254

Marie-Pierre Vedrenne, Svenja Hahn

Proposal for a regulation

Article 253 – paragraph 1

Text proposed by the Commission

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

Amendment

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

best practices and methodologies to improve the effectiveness of the sanctions. The Commission shall assess whether the sanctions as applied by Member States are sufficient to achieve its objectives.

Or. en

Amendment 255

Bernd Lange, Inma Rodríguez-Piñero, Margarida Marques

Proposal for a regulation

Article 254 – paragraph 1 – introductory part

Text proposed by the Commission

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

Amendment

Non-criminal sanctions shall only be imposed if deemed necessary after considering all circumstances. Priority must be given to preventing future errors.
Where sanctions to customs infringements referred to in Article 252 are applied, they shall take at least one or several of the following forms, while ensuring that sanctions are effective, proportionate and dissuasive and taking into account extenuating and mitigating circumstances referred to in Article 247 and aggravating circumstances referred to in Article 248:

Or. en

Justification

The sanction for unintentional violations should be comparatively lower, reflecting the nature of the oversight rather than deliberate evasion. It is essential that these penalties are proportionate to the actual amount of customs duties lost, ensuring fairness and proportionality in their application. This approach recognizes the difference between inadvertent non-compliance and intentional contravention, thereby upholding the principles of justice and equity in customs enforcement.

Amendment 256

Bernd Lange, Inma Rodríguez-Piñero, Margarida Marques

Proposal for a regulation

Article 254 – paragraph 1 – point a – point i – point 1

Text proposed by the Commission

Amendment

(1) **where the customs** infringement **has been** committed intentionally, the pecuniary charge shall comprise an amount equal to between 100% and 200% of the amount of customs duties and other charges eluded;

(1) **(1) For an** infringement committed "intentionally" — **defined as an act undertaken with knowledge and deliberate intent to evade customs duties** — the pecuniary charge shall comprise an amount equal to between 100% and 200% of the **de facto** amount of customs duties and other charges eluded.

Or. en

Justification

The sanction for unintentional violations should be comparatively lower, reflecting the nature of the oversight rather than deliberate evasion. It is essential that these penalties are proportionate to the actual amount of customs duties lost, ensuring fairness and proportionality in their application. This approach recognizes the difference between inadvertent non-compliance and intentional contravention, thereby upholding the principles of justice and equity in customs enforcement.

Amendment 257

Bernd Lange, Inma Rodríguez-Piñero, Margarida Marques

Proposal for a regulation

Article 254 – paragraph 1 – point a – point i – point 2

Text proposed by the Commission

Amendment

(2) in other cases, the pecuniary charge shall comprise an amount equal to between **30% and 100%** of the amount of customs duties and other charges eluded;

(2) **(2)** in other cases, the pecuniary charge shall comprise an amount equal to between **10% and 20%** of the **actual** amount of customs duties and other charges eluded; **(ii) where it is not possible to calculate the pecuniary charge in accordance with point (i), the pecuniary charge shall be calculated based on the customs value of the goods, as follows:**

Or. en

Justification

The sanction for unintentional violations should be comparatively lower, reflecting the nature of the oversight rather than deliberate evasion. It is essential that these penalties are proportionate to the actual amount of customs duties lost, ensuring fairness and

proportionality in their application. This approach recognizes the difference between inadvertent non-compliance and intentional contravention, thereby upholding the principles of justice and equity in customs enforcement.

Amendment 258

Bernd Lange, Inma Rodríguez-Piñero, Margarida Marques

Proposal for a regulation

Article 254 – paragraph 1 – point a – point ii – point 1

Text proposed by the Commission

(1) where the customs infringement has been committed intentionally, the pecuniary charge shall comprise an amount equal to between 100% and 200% of the amount of the customs value of the goods;

Amendment

(1) where the customs infringement has been committed intentionally, the pecuniary charge shall comprise an amount equal to between 100% and 200% of the **actual** amount of the customs value of the goods;

Or. en

Justification

The sanction for unintentional violations should be comparatively lower, reflecting the nature of the oversight rather than deliberate evasion. It is essential that these penalties are proportionate to the actual amount of customs duties lost, ensuring fairness and proportionality in their application. This approach recognizes the difference between inadvertent non-compliance and intentional contravention, thereby upholding the principles of justice and equity in customs enforcement.

Amendment 259

Bernd Lange, Inma Rodríguez-Piñero, Margarida Marques

Proposal for a regulation

Article 254 – paragraph 1 – point a – point ii – point 2

Text proposed by the Commission

(2) in other cases, the pecuniary charge shall comprise an amount equal to between 30% and 100% of the amount of the customs value of the goods;

Amendment

(2) in other cases, the pecuniary charge shall comprise an amount equal to between 30% and 100% of the **actual** amount of the customs value of the goods;

Or. en

Justification

The sanction for unintentional violations should be comparatively lower, reflecting the nature of the oversight rather than deliberate evasion. It is essential that these penalties are proportionate to the actual amount of customs duties lost, ensuring fairness and proportionality in their application. This approach recognizes the difference between inadvertent non-compliance and intentional contravention, thereby upholding the principles of justice and equity in customs enforcement.

Amendment 260

Bernd Lange, Inma Rodríguez-Piñero, Margarida Marques

Proposal for a regulation

Article 254 – paragraph 1 – point a – point iii

Text proposed by the Commission

(iii) where the customs infringement is not related to specific goods, the pecuniary charge shall comprise an amount equal to between EUR 150 and EUR **150 000**;

Amendment

(iii) where the customs infringement is not related to specific goods, the pecuniary charge shall comprise an amount equal to between EUR 150 and EUR **20.000**;

Or. en

Justification

The sanction for unintentional violations should be comparatively lower, reflecting the nature of the oversight rather than deliberate evasion. It is essential that these penalties are proportionate to the actual amount of customs duties lost, ensuring fairness and proportionality in their application. This approach recognizes the difference between inadvertent non-compliance and intentional contravention, thereby upholding the principles of justice and equity in customs enforcement.

Amendment 261

Saskia Bricmont

Proposal for a regulation

Article 254 – paragraph 1 – point a – point iii a (new)

Text proposed by the Commission

Amendment

(iii a) where the customs infringement is related to the deemed importer obligations, the pecuniary charge shall comprise an amount up to 6% of the importer's total value of their imports into

the EU in the preceding financial year;

Or. en

Amendment 262

Marie-Pierre Vedrenne, Svenja Hahn

Proposal for a regulation

Article 256 – paragraph 4

Text proposed by the Commission

4. The Commission shall verify the report and transmit it afterwards to the Member States for information.

Amendment

4. The Commission shall verify the report and transmit it afterwards to the Member States ***and the European Parliament*** for information.

Or. en

Amendment 263

Margarida Marques, Bernd Lange, Inma Rodríguez-Piñero

Proposal for a regulation

Article 256 – paragraph 4

Text proposed by the Commission

4. The Commission shall verify the report and transmit it afterwards to the ***Member States*** for information.

Amendment

4. The Commission shall verify the report and transmit it afterwards to the ***European Parliament and Council*** for information.

Or. en

Amendment 264

Marie-Pierre Vedrenne, Svenja Hahn

Proposal for a regulation

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

Text proposed by the Commission

Amendment

(b a) An assessment of the feasibility of Trust & Check status for small and

*medium-sized enterprises (SMEs),
including, where appropriate, an analysis
of the implications for appropriate
certification criteria ;*

Or. en

Amendment 265

Margarida Marques, Bernd Lange, Inma Rodríguez-Piñero

Proposal for a regulation

Article 265 – paragraph 1

Text proposed by the Commission

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

Amendment

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

Or. en

Amendment 266

Margarida Marques, Bernd Lange, Inma Rodríguez-Piñero

Proposal for a regulation

Article 265 – paragraph 2 – introductory part

Text proposed by the Commission

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

Amendment

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

Or. en

Amendment 267

Margarida Marques, Bernd Lange, Inma Rodríguez-Piñero

Proposal for a regulation

Article 265 – paragraph 3

Text proposed by the Commission

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

Amendment

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

2037.

2027.

Or. en

Amendment 268

Margarida Marques, Bernd Lange, Inma Rodríguez-Piñero

Proposal for a regulation

Article 265 – paragraph 4

Text proposed by the Commission

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

Amendment

4. Economic operators may start fulfilling their reporting obligations under this Regulation by using the EU Customs Data Hub from 1 March **2028**.

Or. en

Amendment 269

Margarida Marques, Bernd Lange, Inma Rodríguez-Piñero

Proposal for a regulation

Article 265 – paragraph 5

Text proposed by the Commission

5. The customs authorities shall reassess the authorisations granted pursuant to Regulation (EU) No 952/2013 from 1 January **2035** to 31 December **2037**.

Amendment

5. The customs authorities shall reassess the authorisations granted pursuant to Regulation (EU) No 952/2013 from 1 January **2032** to 31 December **2035**.

Or. en

Amendment 270

Margarida Marques, Bernd Lange, Inma Rodríguez-Piñero

Proposal for a regulation

Article 265 – paragraph 6

Text proposed by the Commission

6. Before 31 December **2027**, the Commission shall present a report to the

Amendment

6. Before 31 December **2026**, the Commission shall present a report to the

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

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

Or. en

Amendment 271

Margarida Marques, Bernd Lange, Inma Rodríguez-Piñero

Proposal for a regulation

Article 265 – paragraph 7 – introductory part

Text proposed by the Commission

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

Amendment

7. By 31 December **2032**, the Commission shall present a report to the European Parliament and to the Council to assess, in particular:

Or. en