



TEXTS ADOPTED

P9_TA(2024)0151

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

European Parliament legislative resolution of 13 March 2024 on the proposal for a regulation of the European Parliament and of the Council establishing the Union Customs Code and the European Union Customs Authority, and repealing Regulation (EU) No 952/2013 (COM(2023)0258 – C9-0175/2023 – 2023/0156(COD))

(Ordinary legislative procedure: first reading)

The European Parliament,

- having regard to the Commission proposal to Parliament and the Council (COM(2023)0258),
 - having regard to Article 294(2) and Articles 33, 207 and 114 of the Treaty on the Functioning of the European Union, pursuant to which the Commission submitted the proposal to Parliament (C9-0175/2023),
 - having regard to Article 294(3) of the Treaty on the Functioning of the European Union,
 - having regard to the opinion of the European Economic and Social Committee of 17 January 2024¹,
 - having regard to Rule 59 of its Rules of Procedure,
 - having regard to the opinions of the Committee on International Trade, the Committee on Budgets and the Committee on Budgetary Control,
 - having regard to the report of the Committee on the Internal Market and Consumer Protection (A9-0065/2024),
1. Adopts its position at first reading hereinafter set out;
 2. Calls on the Commission to refer the matter to Parliament again if it replaces, substantially amends or intends to substantially amend its proposal;

¹ OJ C, C/2023/864, 08.12.2023, ELI: <http://data.europa.eu/eli/C/2023/864/oj>.

3. Instructs its President to forward its position to the Council, the Commission and the national parliaments.

Amendment 1

Proposal for a regulation Title

Text proposed by the Commission

Proposal for a
REGULATION OF THE EUROPEAN
PARLIAMENT AND OF THE COUNCIL
establishing the Union Customs Code and
the European Union Customs Authority,
and repealing Regulation (EU) No
952/2013
(Text with EEA relevance)

Amendment

Proposal for a
REGULATION OF THE EUROPEAN
PARLIAMENT AND OF THE COUNCIL
establishing the Union Customs Code and
the European Union Customs Authority,
and repealing Regulation (EU) No
952/2013 **and Regulation (EU) 2022/2399**
(Text with EEA relevance)

Amendment 2

Proposal for a regulation Recital 3

Text proposed by the Commission

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

Amendment

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

Amendment 3

Proposal for a regulation Recital 4

Text proposed by the Commission

(4) In order to provide for effective
means of achieving the objectives of the
customs union, a number of rules and
procedures regulating how goods are
brought into or taken out of the customs
territory of the Union should be revised

Amendment

(4) In order to provide for effective
means of achieving the objectives of the
customs union, a number of rules and
procedures regulating how goods are
brought into or taken out of the customs
territory of the Union should be revised,

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

Amendment 4

Proposal for a regulation Recital 5

Text proposed by the Commission

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

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

Amendment

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

is equally important to note that a significant volume of goods processed in major harbors and airports are being transshipped, coming from and destined for other continents without entering the Union market. Such goods do not always need to comply with the same Union safety and product standards required for goods entering the internal market.

Amendment 5

Proposal for a regulation

Recital 7

Text proposed by the Commission

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

Amendment

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

available appropriate records of such compliance. New definitions should also be introduced in relation to the broader scope of the provisions of customs supervision, risk management and customs controls.

Amendment 6

Proposal for a regulation Recital 8

Text proposed by the Commission

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

Amendment

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

and fishery conservation and management measures, as well as restrictive measures adopted on the basis of Article 215 TFEU.

Divergences in the national lists of prohibition and restrictions create significant difficulties for entities importing in multiple Member States. In order to facilitate trade and the functioning of customs, the Union should work to gradually harmonise national lists of prohibitions and restrictions. Furthermore, harmonised definitions of the legal terms used in providing for prohibitions and restrictions should be adopted, in order to avoid diverging interpretations by Member States.

^{1a} Regulation (EU) 2019/1020 of the European Parliament and of the Council of 20 June 2019 on market surveillance and compliance of products and amending Directive 2004/42/EC and Regulations (EC) No 765/2008 and (EU) No 305/2011 (OJ L 169, 25.6.2019, p. 1).

Amendment 7

Proposal for a regulation Recital 10

Text proposed by the Commission

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

Amendment

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

Amendment 8

Proposal for a regulation Recital 14

Text proposed by the Commission

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

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

Amendment

(14) The obligations of the deemed importers, which are different from the obligations applicable to [the rest of] importers, should also be clarified. In particular, it should ***be clarified that the notion of the deemed importer is created for the purpose of effective and efficient collection of customs duties. The deemed importer is usually not in possession of the goods and the transfer of ownership of the goods occurs between the importer and the customer. Consequently, the deemed importer will often depend on the accuracy of the information provided by the importers before or at the latest upon check-out to be able to ensure correct duties treatment (payment and reporting obligations) of the transaction. It should also*** be provided that the deemed importer should provide to the customs authorities not only the data necessary for the release for free circulation of the sold goods but also the information that the deemed importer must collect for VAT purposes. This information is detailed in Council Implementing Regulation (EU) No 282/2011⁴³.

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

Amendment 9

Proposal for a regulation Recital 15

Text proposed by the Commission

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

Amendment

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

Amendment 10

Proposal for a regulation

Recital 16

Text proposed by the Commission

(16) The changes in the customs processes and the way of operating the customs authorities requires a new partnership with economic operators, that is the Trust and Check traders scheme. The criteria and conditions to become a Trust and Check trader should build on the AEO criteria but should also ensure that the trader is considered transparent for the customs authorities. It is therefore appropriate to require Trust and Check operators to grant the customs authorities access to their electronic systems keeping record of their compliance and the movement of their goods. The transparency should be accompanied by certain benefits, notably the possibility to release the goods on behalf of customs without the necessity

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

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 11

Proposal for a regulation Recital 17

Text proposed by the Commission

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

the possibility to release the goods on behalf of customs without the necessity for their active intervention, except where a pre-release approval is required by other legislation applied by the customs authorities and to defer the payment of the customs debt.

Amendment

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

especially micro, small and medium-sized enterprises.

Amendment 12

Proposal for a regulation Recital 17 a (new)

Text proposed by the Commission

Amendment

(17 a) *It is also important to recognise the specific challenges for micro, small and medium-sized enterprises as defined in Commission Recommendation 2003/361/EC^{1a} in fulfilling customs requirements and how this can be facilitated by direct and indirect representation. This is especially true where a micro or small and medium-sized enterprise does not hold the status of a Trust and Check trader. They should continue to be able to benefit from having indirect representation. The Commission and the EU Customs Authority should evaluate how this arrangement is working based on information received from relevant authorities. The Commission should present this evaluation in the form of a report to the European Parliament and the Council. On the basis of that report, the Commission should decide whether to propose a legislative solution for a specific regime to better determine the relationship between micro, small and medium-sized enterprises and customs representatives with a view to facilitating trade and ensuring a fair balance of responsibilities.*

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

Amendment 13

Proposal for a regulation
Recital 18 a (new)

Text proposed by the Commission

Amendment

(18 a) Before the EU Customs Data Hub becomes fully operational, the Commission should have the option to plan and establish a pilot phase to test the functionalities that are relevant for the hub. Such a pilot phase should be voluntary for customs authorities, other authorities, and economic operators.

Amendment 14

Proposal for a regulation
Recital 23 a (new)

Text proposed by the Commission

Amendment

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

Amendment 15

Proposal for a regulation
Recital 24

Text proposed by the Commission

Amendment

(24) To ensure that the European Anti-Fraud Office ('OLAF') can exercise its investigations powers in relation to fraudulent activities that are affecting the interests of the Union, it is appropriate that it has access to data from the EU Customs Data Hub that is very similar to the access by the Commission. OLAF should therefore be entitled to process the data in accordance with the conditions relating to

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

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

data protection in the relevant Union legislation, including Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council⁴⁷ and Council Regulation (EC) No 515/97⁴⁸. To ensure that EPPO can conduct its investigations on customs-related matters, it should be entitled to *have* access to *and process* the data in the EU Customs Data Hub. To preserve the functions that are performed in Member States' national IT systems, the tax authorities of the Member States should either obtain the possibility to process data directly within the EU Customs Data Hub or to extract data from the EU Customs Data Hub and process it 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.

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

and Council Regulation (Euratom) No 1074/1999 (OJ L 248, 18.9.2013, p. 1).

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

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

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

and Council Regulation (Euratom) No 1074/1999 (OJ L 248, 18.9.2013, p. 1).

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

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

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

Proposal for a regulation
Recital 24 a (new)

Text proposed by the Commission

Amendment

(24 a) Pursuant to Article 24 of Council Regulation (EU) 2017/1939^{1a}, the competent customs authorities should without undue delay report to the EPPO any criminal conduct in respect of which it could exercise its competence in accordance with Article 22 and Article 25(2) and (3) of that Regulation. The competent customs authorities should refrain from taking measures which could jeopardize the confidentiality of criminal investigations into the same facts of the competent national judicial or law enforcement authority or the EPPO, when requested to do so by these authorities.

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

Amendment 17

Proposal for a regulation
Recital 26

Text proposed by the Commission

Amendment

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

deleted

Amendment 18

Proposal for a regulation
Recital 27

Text proposed by the Commission

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

Amendment

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

Amendment 19

Proposal for a regulation
Recital 30

Text proposed by the Commission

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

Amendment

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

entail a direct or indirect risk of discrimination, such as race, ethnic origin, religion, political orientation, sexual orientation, and not be excessively broad.

Amendment 20

Proposal for a regulation Recital 30 a (new)

Text proposed by the Commission

Amendment

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

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

Amendment 21

Proposal for a regulation Recital 30 b (new)

Text proposed by the Commission

Amendment

(30 b) To achieve a fully digital environment and an efficient goods clearance process for all parties involved in international trade, it is necessary to establish common rules for a harmonised and integrated EU Single Window

Environment for Customs. That environment should include the EU Customs Data Hub and the Union non-customs systems referred to in Annex Ia of this Regulation. The EU Customs Data Hub should enable the exchange of information with Union non-customs systems in accordance with the Single Window Environment for Customs. The EU Single Window Environment for Customs should be developed taking account of the possibilities for trustworthy identification and authentication offered by Regulation (EU) No 910/2014 of the European Parliament and of the Council^{1a} and the ‘once-only’ principle, where appropriate, as reiterated in Regulation (EU) 2018/1724 of the European Parliament and of the Council^{1b}. To implement the EU Single Window Environment for Customs, it is necessary to establish, on the basis of the pilot project, a certificates exchange system, namely the electronic European Union Customs Single Window Certificates Exchange System (EU CSW-CERTEX), that interconnects the EU Customs Data Hub and Union non-customs systems managing specific non-customs formalities. It is also necessary to integrate the EU Customs Data Hub into the EU Single Window Environment for Customs, and establish a set of rules on digital administrative cooperation within the EU Single Window Environment for Customs.

^{1a} *Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC (OJ L 257, 28.8.2014, p. 73).*

^{1b} *Regulation (EU) 2018/1724 of the European Parliament and of the Council of 2 October 2018 establishing a single digital gateway to provide access to information, to procedures and to*

*assistance and problem-solving services
and amending Regulation (EU) No
1024/2012 (OJ L 295, 21.11.2018, p. 1).*

Amendment 22

Proposal for a regulation Recital 30 c (new)

Text proposed by the Commission

Amendment

(30 c) The EU Single Window Environment for Customs should be aligned to and made as interoperable as possible with other existing or future customs-related systems, such as the system of centralised clearance under this Regulation. Where relevant, synergies between the European Maritime Single Window environment established by Regulation (EU) 2019/1239 of the European Parliament and of the Council^{1a} and the EU Single Window Environment for Customs should be sought.

^{1a} Regulation (EU) 2019/1239 of the European Parliament and of the Council of 20 June 2019 establishing a European Maritime Single Window environment and repealing Directive 2010/65/EU (OJ L 198, 25.7.2019, p. 64).

Amendment 23

Proposal for a regulation Recital 30 d (new)

Text proposed by the Commission

Amendment

(30 d) It is necessary for the EU Single Window Environment for Customs to integrate solutions that ensure a high level of cybersecurity in order, as far as possible, to prevent attacks that could disrupt the customs and non-customs systems, harm security of trade or inflict

damage on the economy of the Union. The cybersecurity standards should be designed to evolve at the same pace as the regulatory requirements for network information security. In developing, operating and maintaining the EU Single Window Environment for Customs, the Commission and the Member States should follow appropriate guidelines issued by the European Union Agency for Cybersecurity (ENISA) regarding cybersecurity.

Amendment 24

Proposal for a regulation Recital 30 e (new)

Text proposed by the Commission

Amendment

(30 e) The exchange of digital information through EU CSW-CERTEX should cover Union non-customs formalities laid down in Union legislation other than customs legislation that customs authorities are entrusted to enforce. Union non-customs formalities comprise all operations which are to be carried out by a natural person, an economic operator or a partner competent authority for the international movement of goods, including the part of the movement between Member States, when required. Those formalities impose different obligations for the import, export or transit of certain goods, and their verification through customs controls is fundamental to the effective functioning of the EU Single Window Environment for Customs. EU CSW-CERTEX should cover digitalised formalities laid down in Union legislation and managed by partner competent authorities in electronic Union non-customs systems, storing the relevant information from all Member States required for goods clearance. It is therefore appropriate to identify the Union non-customs formalities and the respective Union non-customs systems that should be subject to digital

cooperation through EU CSW-CERTEX. In particular, the definition of Union non-customs systems should be broad and should encompass the different situations and legal formulations in the Union legal acts that have enabled or will enable the creation and use of those systems. Moreover, it is also appropriate to specify the dates by which the specific Union non-customs system covering a Union non-customs formality and the EU Customs Data Hub should be interconnected to EU CSW-CERTEX. Those dates should reflect the dates established in Union legislation other than customs legislation for the fulfilment of the specific Union non-customs formality, in order to allow compliance through the EU Single Window Environment for Customs. In particular, EU CSW-CERTEX should initially cover sanitary and phytosanitary requirements, rules regulating the import of organic products, environmental requirements in relation to fluorinated greenhouse gases and ozone depleting substances, and formalities related to the import of cultural goods.

Amendment 25

Proposal for a regulation Recital 30 f (new)

Text proposed by the Commission

Amendment

(30 f) EU CSW-CERTEX should facilitate information exchange between the EU Customs Data Hub and Union non-customs systems. Accordingly, when an economic operator submits a customs declaration or re-export declaration, which requires Union non-customs formalities to have been fulfilled, it should be possible for customs authorities and partner competent authorities to automatically and effectively exchange and verify the information that is required for the customs clearance process.

Improved digital cooperation and coordination between customs authorities and partner competent authorities should lead to more integrated, faster and simpler paperless processes for goods clearance and better enforcement of and compliance with Union non-customs formalities.

Amendment 26

Proposal for a regulation Recital 30 g (new)

Text proposed by the Commission

Amendment

(30 g) *The Commission, in collaboration with the Member States, should develop, integrate and operate EU CSW-CERTEX, including the provision of appropriate training on its functioning and implementation to Member States. To provide appropriate, harmonised and standardised single window services at Union level for Union non-customs formalities, the Commission should connect each of the Union non-customs systems with EU CSW-CERTEX. The Commission should be responsible for interconnecting the EU Customs Data Hub with EU CSW-CERTEX, assisted, where necessary, by the EU Customs Authority.*

Amendment 27

Proposal for a regulation Recital 31

Text proposed by the Commission

Amendment

(31) A Union-level customs risk management layer is fundamental for ensuring a harmonised application of customs controls in Member States. There is currently a common risk management framework comprising the possibility of identifying common priority controls areas and common risk criteria and standards in

(31) A Union-level customs risk management layer is fundamental for ensuring a harmonised application of customs controls in Member States. There is currently a common risk management framework comprising the possibility of identifying common priority controls areas and common risk criteria and standards in

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

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

Amendment 28

Proposal for a regulation Recital 32

Text proposed by the Commission

(32) It is therefore appropriate to introduce Union-level risk management activities and provisions to ensure the collection at Union level of comprehensive data relevant for risk management including results and evaluation of all

Amendment

(32) It is therefore appropriate to introduce Union-level risk management activities and provisions to ensure the collection at Union level of comprehensive data relevant for risk management including results and evaluation of all

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

controls. It provides for common risk analysis and the issue of corresponding Union control recommendations to customs authorities. Those control recommendations should be implemented, or reasons provided as to why they were not applied. ***In line with the principle of 'comply or explain', these control recommendations should be implemented, or compelling reasons provided for not applying them. A framework should be established to give certainty on situations where it is permissible to deviate from these recommendations, for instance, when other pressing priorities prevail.*** The possibility to issue an instruction that goods destined for the Union may not be loaded or transported should also be provided for. The analysis of Union-level risks and threats should be based on constantly updated Union-level data and should identify the measures and controls to be performed at the border crossing points of entry and exit of the Union territory. In the context of cooperation with law enforcement and security authorities in particular, Union-level risk management should, where possible, contribute to and benefit from strategic analyses and threat assessments conducted at Union level, including those carried out by the European Union Agency for Law Enforcement Cooperation (Europol) and the European Border and Coast Guard Agency (Frontex) to contribute to the efficient and effective prevention of, and the fight against, crime. ***Serious or repeated infringement of other legislation applied by customs and detected by customs or other competent authorities should have an impact on the risk profile of importers, exporters or deemed importers.***

Amendment 29

Proposal for a regulation Recital 35

Text proposed by the Commission

(35) The customs authorities responsible for the place of first entry of the goods should carry out a risk analysis of the available information on those goods and be entitled to take a wide range of mitigation measures if they detect a risk, including requesting controls before loading or upon arrival of the goods to the customs territory of the Union, by another customs authority or by other authorities. The carrier is generally in the best position to know when the goods have arrived so they should notify customs of such arrival. However, to cater for the more complex supply chains and transport networks, other persons may be required to notify the arrival of the goods to the customs authorities for their risk analysis. In order to ensure that the customs authorities have advance cargo information on all goods brought to the customs territory of the Union, the carrier should be prevented from unloading goods for which there is no information, unless the customs authorities have requested the carrier to present the goods or there is an emergency situation requiring the unloading of the goods. By contrast, to smoothen the process of entry of goods for which the customs authorities have the appropriate advance cargo information, the carrier should not be required to present the goods to customs in all cases but only where the customs authorities so request or where other legislation applied by the customs authorities so requires.

Amendment

(35) The customs authorities responsible for the place of first entry of the goods should carry out a risk analysis of the available information on those goods and be entitled to take a wide range of mitigation measures if they detect a risk, including requesting controls before loading or upon arrival of the goods to the customs territory of the Union, by another customs authority or by other authorities. The carrier is generally in the best position to know when the goods have arrived so they should notify customs of such arrival, ***using where applicable the European Maritime Single Window Environment pursuant to Regulation (EU) 2019/1239.*** However, to cater for the more complex supply chains and transport networks, other persons may be required to notify the arrival of the goods to the customs authorities for their risk analysis. In order to ensure that the customs authorities have advance cargo information on all goods brought to the customs territory of the Union, the carrier should be prevented from unloading goods for which there is no information, unless the customs authorities have requested the carrier to present the goods or there is an emergency situation requiring the unloading of the goods. By contrast, to smoothen the process of entry of goods for which the customs authorities have the appropriate advance cargo information, the carrier should not be required to present the goods to customs in all cases but only where the customs authorities so request or where other legislation applied by the customs authorities so requires.

Amendment 30

Proposal for a regulation
Recital 38

Text proposed by the Commission

(38) Once the customs authorities have the information necessary for the relevant procedure, based on risk analysis, they should decide whether to perform further controls on the goods, to release them, to refuse or suspend their release or to let the time pass so the goods are considered released. The customs authorities should do so in cooperation with other authorities, where necessary. Accordingly, the customs authorities should refuse the release of the goods where they have evidence that the goods do not comply with applicable legal requirements. Where the customs authorities need to consult other authorities to determine whether or not the goods comply, they should suspend the release at least until the consultation takes place. In these cases, the customs authorities' subsequent decision on the goods should depend on the other authorities' reply. To avoid blocking both traders and authorities in the cases in which concluding on compliance requires some time, the customs authorities should have the possibility to release the goods on the condition that the trader continues informing about the location of the goods ***for a maximum of 15 days***. Finally, in order to provide legal certainty to the traders that have provided the information on time without obliging the customs authorities to react to every consignment, the goods that have not been selected for a control ***after a reasonable period of time*** should be considered released. ***The Commission should be entitled to define this period of time in delegated rules, adapting it, where necessary, to the type of traffic or type of border crossing points.***

Amendment

(38) Once the customs authorities have the information necessary for the relevant procedure, based on risk analysis, they should decide whether to perform further controls on the goods, to release them, to refuse or suspend their release or to let the time pass so the goods are considered released. The customs authorities should do so in cooperation with other authorities, where necessary. Accordingly, the customs authorities should refuse the release of the goods where they have evidence that the goods do not comply with applicable legal requirements. Where the customs authorities need to consult other authorities to determine whether or not the goods comply, they should suspend the release at least until the consultation takes place. In these cases, the customs authorities' subsequent decision on the goods should depend on the other authorities' reply. To avoid blocking both traders and authorities in the cases in which concluding on compliance requires some time, the customs authorities should have the possibility to release the goods on the condition that the trader continues informing about the location of the goods. Finally, in order to provide legal certainty to the traders that have provided the information on time without obliging the customs authorities to react to every consignment, the goods that have not been selected for a control ***as soon as possible and at the latest within 30 calendar days*** should be considered released.

Amendment 31

Proposal for a regulation
Recital 39

Text proposed by the Commission

(39) To the extent that Trust and Check traders provide customs full access to their systems, records and operations and are considered reliable, they should be able to release their goods under the supervision of the customs authorities but without waiting for their intervention. Accordingly, Trust and Check traders should be able to release goods for any entry procedure at receipt at final destination of the goods or for any exit procedure at the place of delivery of the goods. As the Trust and Check traders are considered transparent, the arrival and/or the delivery should be properly recorded in the EU Customs Data Hub. These operators should be obliged to inform the customs authorities where a problem arises so that those authorities can take a final decision on the release. Where the internal controls systems of the Trust and Check traders are robust enough, the customs authorities should be able, in cooperation with other authorities, to authorise the traders to perform certain checks on their own. However, the customs authorities should retain the possibility to control the goods at any time.

Amendment

(39) To the extent that Trust and Check traders provide customs full access to their systems, records and operations and are considered reliable, they should be able to release their goods under the supervision of the customs authorities but without waiting for their intervention. Accordingly, Trust and Check traders should be able to release goods for any entry procedure at receipt at final destination of the goods or for any exit procedure at the place of delivery of the goods. As the Trust and Check traders are considered transparent, the arrival and/or the delivery should be properly recorded in the EU Customs Data Hub. These operators should be obliged to inform the customs authorities where a problem arises so that those authorities can take a final decision on the release. Where the internal controls systems of the Trust and Check traders are robust enough, the customs authorities should be able, in cooperation with other authorities, to authorise the traders to perform certain checks on their own. However, the customs authorities should retain the possibility to control the goods at any time. ***Trust and Check status should not be given to persons with repeated or serious infringements to other Union legislation applied by customs authorities.***

Amendment 32

**Proposal for a regulation
Recital 48**

Text proposed by the Commission

(48) Applying the standard rules for duty calculation in e-commerce transactions would, in many cases, result in a disproportionate administrative burden both for the customs administrations and economic operators in particular in respect of the collection of revenues. In

Amendment

(48) Certain rules of the Code on tariff classification, origin and customs value should be amended to provide for the simplifications applicable on a voluntary basis by the deemed importer when determining the customs duty in a business-to-consumer transaction

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 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.

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).

Amendment 33

Proposal for a regulation Recital 52

Text proposed by the Commission

(52) A crisis management mechanism should be put in place to address potential crises in the customs union. The lack of such a mechanism at Union level was highlighted in the Customs Action Plan⁵⁵. A mechanism should therefore be established that involves the EU Customs Authority as a pivotal actor in preparing, coordinating and monitoring the implementation of the practical measures and arrangements that the Commission decides to put in place when a crisis occurs. The EU Customs Authority should maintain the crisis response readiness on a permanent basis during the whole duration of the crisis.

⁵⁵ Communication from the Commission to the European Parliament, the Council and the European Economic and Social Committee Taking the Customs union to the Next Level: a Plan for Action, 28.9.2020 (COM/2020/581 final).

Amendment 34

Proposal for a regulation Recital 53

Amendment

(52) A crisis management mechanism should be put in place to address potential crises in the customs union. The lack of such a mechanism at Union level was highlighted in the Customs Action Plan⁵⁵. A mechanism should therefore be established that involves the EU Customs Authority as a pivotal actor in preparing, coordinating and monitoring the implementation of the practical measures and arrangements that the Commission decides to put in place when a crisis occurs. The EU Customs Authority should maintain the crisis response readiness on a permanent basis during the whole duration of the crisis. ***The EU Customs Authority should report back to the Commission, the European Parliament and the Council on the implementation of the practical measures and arrangements.***

⁵⁵ Communication from the Commission to the European Parliament, the Council and the European Economic and Social Committee Taking the Customs union to the Next Level: a Plan for Action, 28.9.2020 (COM/2020/581 final).

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

Amendment

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

Amendment 35

Proposal for a regulation
Recital 55 a (new)

Text proposed by the Commission

Amendment

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

Amendment 36

Proposal for a regulation Recital 55 b (new)

Text proposed by the Commission

Amendment

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

Amendment 37

Proposal for a regulation Recital 56

Text proposed by the Commission

Amendment

(56) The Member States **and** the Commission should be represented on a Management Board, in order to ensure the effective functioning of the EU Customs Authority. The composition of the

(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

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.

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 ***and a consultative body representing consumer organisations, business associations and other relevant non-state actors.***

Amendment 38

Proposal for a regulation Recital 56 a (new)

Text proposed by the Commission

Amendment

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

Customs Advisory Board should endeavour to a balanced stakeholder representation between commercial and non-commercial interest and, within the category of commercial interests, with regard to SMEs and other undertakings.

Amendment 39

Proposal for a regulation Recital 58

Text proposed by the Commission

(58) To fulfil their mission, customs authorities cooperate closely and regularly with market surveillance authorities, sanitary and phytosanitary control authorities, law-enforcement bodies, border management authorities, environmental protection bodies, experts on cultural goods, and many other authorities in charge of sectoral policies. Considering the evolution of the ***single*** market and the evolving role of customs, the increase in prohibitions and restrictions and e-commerce, it is necessary to structure and reinforce this cooperation at national, Union and international level. Instead of a cooperation focused on individual consignments or specific events along the supply chain, a structured cooperation framework between customs authorities and other authorities responsible for relevant policy areas should be established. Such cooperation framework should include the following aspects: the development of legislation and of policy needs in a specific area, the exchange and analysis of information, the building of overall cooperation strategy in the form of joint supervision strategies and, finally, cooperation on operational implementation, monitoring and controls. The Commission should also facilitate the application of part of the other legislation applied by the customs authorities by drawing a list of Union legislation imposing requirements on goods subject to

Amendment

(58) To fulfil their mission, customs authorities cooperate closely and regularly with market surveillance authorities, sanitary and phytosanitary control authorities, law-enforcement bodies, border management authorities, environmental protection bodies, experts on cultural goods, and many other authorities in charge of sectoral policies. Considering the evolution of the ***internal*** market and the evolving role of customs, the increase in prohibitions and restrictions and e-commerce, it is necessary to structure and reinforce this cooperation at national, Union and international level. Instead of a cooperation focused on individual consignments or specific events along the supply chain, a structured cooperation framework between customs authorities and other authorities responsible for relevant policy areas should be established. Such cooperation framework should include the following aspects: the development of legislation and of policy needs in a specific area, the exchange and analysis of information, the building of overall cooperation strategy in the form of joint supervision strategies and, finally, cooperation on operational implementation, monitoring and controls. The Commission should also facilitate the application of part of the other legislation applied by the customs authorities by drawing a list of Union legislation imposing requirements on goods subject to

customs controls aimed at protecting public interests such as human, animal or plants health and life, the consumers and the environment.

customs controls aimed at protecting public interests such as human, animal or plants health and life, the consumers and the environment.

Amendment 40

Proposal for a regulation Recital 59

Text proposed by the Commission

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

Amendment

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

Amendment 41

Proposal for a regulation Recital 60

Text proposed by the Commission

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

Amendment

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

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

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

Amendment 42

Proposal for a regulation

Recital 61

Text proposed by the Commission

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

Amendment

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

economic operators should be proportionate to their role in the transaction process, ensuring fairness and clarity in their application. The Commission, Member States and the EU Customs Authority should regularly exchange best practices on audit and sanctions, in order to improve coherence in the application of sanctions.

Amendment 43

Proposal for a regulation Recital 64

Text proposed by the Commission

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

Amendment

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

Amendment 44

Proposal for a regulation Recital 65

Text proposed by the Commission

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

Amendment

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

Amendment 45

Proposal for a regulation
Recital 67 – indent 10

Text proposed by the Commission

– *the reasonable period of time after which the customs authorities shall be deemed to have released the goods where they have not selected them for any control w;*

Amendment

deleted

Amendment 46

Proposal for a regulation Recital 74

Text proposed by the Commission

(74) *In 2032*, economic operators *may* start using, on a voluntary basis, the capabilities of the EU Customs Data Hub. By *the end of 2037*, the EU Customs Data Hub should be fully developed, and all economic operators shall use it. Trust and Check traders and deemed importers will be supervised by the Member State of their establishment. By derogation and subject to review, operators that are neither Trust and Check traders nor deemed importers will remain under the supervision of the customs authority of the Member State where the goods are physically located. By 31 December 2035, the Commission should evaluate the two supervision models, including as regards their effectiveness for detecting and preventing fraud. The evaluation should also consider indirect taxation aspects. Based on this evaluation, the Commission should be entitled to decide by delegated act whether the two models should continue or whether, in all cases, the customs authority responsible for the place of establishment of the trader should release the goods. The place of incurrence of customs debt should also be regulated in accordance with the determination of the responsible customs authority,

Amendment

(74) *From 1 January 2029*, economic operators *should have the right to* start using, on a voluntary basis, the capabilities of the EU Customs Data Hub. By *31 December 2032*, the EU Customs Data Hub should be fully developed, and all economic operators shall use it. Trust and Check traders and deemed importers will be supervised by the Member State of their establishment. By derogation and subject to review, operators that are neither Trust and Check traders nor deemed importers will remain under the supervision of the customs authority of the Member State where the goods are physically located. By 31 December 2035, the Commission should evaluate the two supervision models, including as regards their effectiveness for detecting and preventing fraud. The evaluation should also consider indirect taxation aspects. Based on this evaluation, the Commission should be entitled to decide by delegated act whether the two models should continue or whether, in all cases, the customs authority responsible for the place of establishment of the trader should release the goods. The place of incurrence of customs debt should also be regulated in accordance with the determination of the responsible customs authority,

Amendment 47

Proposal for a regulation

Article 1 – paragraph 1 a (new)

Text proposed by the Commission

Amendment

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

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

Amendment 48

Proposal for a regulation

Article 2 – paragraph 2 – point a

Text proposed by the Commission

Amendment

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

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

Amendment 49

Proposal for a regulation

Article 2 – paragraph 2 – point b

Text proposed by the Commission

Amendment

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

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

and supply chains;

Amendment 50

Proposal for a regulation

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

Text proposed by the Commission

Amendment

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

Amendment 51

Proposal for a regulation

Article 2 – paragraph 2 – point d

Text proposed by the Commission

Amendment

(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;

(d) protecting the Union from unfair, non-compliant and illegal trade, including ***counterfeit and goods that are not in compliance with other legislation applied by the customs authorities*** through a close monitoring of economic operators, ***sectors*** and supply chains and a minimum core of customs infringements and penalties;

Amendment 52

Proposal for a regulation

Article 2 – paragraph 2 – point e

Text proposed by the Commission

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.

(e) supporting ***all*** legitimate business activity, by maintaining a proper balance between customs controls and facilitation of legitimate trade and simplifying customs processes and procedures ***through robust real-time risk analysis made possible, including by the artificial intelligence systems, referred to in Article 29(1), point***

(d);

Amendment 53

Proposal for a regulation

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

Text proposed by the Commission

Amendment

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

Amendment 54

Proposal for a regulation

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

Text proposed by the Commission

Amendment

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

Amendment 55

Proposal for a regulation

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

Text proposed by the Commission

Amendment

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

Amendment 56

Proposal for a regulation

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

Text proposed by the Commission

Amendment

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

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

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

Amendment 57

Proposal for a regulation Article 4 – paragraph 1

Text proposed by the Commission

Amendment

The Commission is empowered to adopt delegated acts in accordance with Article 261 supplementing and amending this Regulation by specifying the provisions of the customs legislation that apply to the trade in Union goods referred to in Article 1(4). Those acts may address particular circumstances pertaining to the trade in Union goods involving only one Member State.

deleted

Amendment 58

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

Text proposed by the Commission

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

Amendment

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

Amendment 59

Proposal for a regulation

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

Text proposed by the Commission

Amendment

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

Amendment 60

Proposal for a regulation

Article 5 – paragraph 1 – point 13

Text proposed by the Commission

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

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

Amendment 61

Proposal for a regulation

Article 5 – paragraph 1 – point 18 – point b

Text proposed by the Commission

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

Amendment

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

Amendment 62

Proposal for a regulation

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

Text proposed by the Commission

Amendment

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

Amendment 63

Proposal for a regulation

Article 5 – paragraph 1 – point 20

Text proposed by the Commission

Amendment

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

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

Amendment 64

Proposal for a regulation

Article 5 – paragraph 1 – point 57

Text proposed by the Commission

Amendment

(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;

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

Amendment 65

Proposal for a regulation
Article 5 – paragraph 1 – point 64

Text proposed by the Commission

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

Amendment

(64) ‘crisis’ means an event, ***natural or man-made, of an exceptional nature and scale, taking place inside or outside of the Union, that*** endangers the safety, the security, the health and life of the citizens, economic operators and personnel of customs authorities and ***that*** requires urgent measures as regards the entry, exit or transit of goods;

Amendment 66

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

Text proposed by the Commission

Amendment

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

Amendment 67

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

Text proposed by the Commission

Amendment

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

Amendment 68

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

Text proposed by the Commission

Amendment

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

Amendment 69

Proposal for a regulation

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

Text proposed by the Commission

Amendment

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

Amendment 70

Proposal for a regulation

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

Text proposed by the Commission

Amendment

(64 e) ‘national single window environment for customs’ means a set of electronic services established by a Member State to enable information to be exchanged between the electronic systems of its customs authority, the partner competent authorities and economic operators;

Amendment 71

Proposal for a regulation

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

Text proposed by the Commission

Amendment

(64 f) ‘partner competent authority’ means any Member State authority, or the Commission, empowered to perform a

designated function in relation to the fulfilment of the relevant Union non-customs formalities;

Amendment 72

Proposal for a regulation

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

Text proposed by the Commission

Amendment

(64 g) ‘Union non-customs formality’ means all the operations which must be carried out by an economic operator or by a partner competent authority for the international movement of goods, as laid down in Union legislation other than customs legislation;

Amendment 73

Proposal for a regulation

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

Text proposed by the Commission

Amendment

(64 h) non-customs supporting document’ means any required document issued by a partner competent authority or drawn up by an economic operator, or any required information provided by an economic operator, to certify that Union non- customs formalities have been fulfilled;

Amendment 74

Proposal for a regulation

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

Text proposed by the Commission

Amendment

(64 i) ‘quantity management’ means the activity of monitoring and managing the quantity of goods authorised by partner competent authorities, in accordance with Union legislation other than customs

legislation, based on the information provided by customs authorities;

Amendment 75

Proposal for a regulation

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

Text proposed by the Commission

Amendment

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

Amendment 76

Proposal for a regulation

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

Text proposed by the Commission

Amendment

(64 k) ‘Economic Operator Registration and Identification number (EORI number)’ means ‘Economic Operator Registration and Identification number (EORI number)’ as defined in Article 1, point (18), of Commission Delegated Regulation (EU) 2015/2446^{1a}.

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

Amendment 77

Proposal for a regulation

Article 6 – paragraph 2 – subparagraph 1

Text proposed by the Commission

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

Amendment

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

Amendment 78

Proposal for a regulation

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

Text proposed by the Commission

Amendment

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

Amendment 79

Proposal for a regulation

Article 6 – paragraph 2 – subparagraph 3

Text proposed by the Commission

Amendment

Where the customs authorities establish that the application does not contain all the information required, they shall ask the applicant to provide the relevant additional information within a reasonable time limit which shall not exceed 30 calendar days. Even where the customs authorities have requested additional information to the applicant, they shall decide whether the application is complete and can be accepted or whether it is incomplete and shall be refused in a period that shall not exceed 60 calendar days from the date of the first application. If the customs authorities do not expressly inform the applicant within that period **whether** the application has been accepted, the

Where the customs authorities establish that the application does not contain all the information required, they shall ask the applicant to provide the relevant additional information within a reasonable time limit which shall not exceed 30 calendar days. Even where the customs authorities have requested additional information to the applicant, they shall decide whether the application is complete and can be accepted or whether it is incomplete and shall be refused in a period that shall not exceed 60 calendar days from the date of the first application. If the customs authorities do not expressly inform the applicant within that period **that** the application **is complete and** has been

application shall be considered *as* accepted at the end of the 60 calendar days.

accepted, the application shall be considered *to be* accepted at the end of the 60 calendar days.

Amendment 80

Proposal for a regulation

Article 6 – paragraph 3 – subparagraph 1

Text proposed by the Commission

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

Amendment

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

Amendment 81

Proposal for a regulation

Article 6 – paragraph 3 – subparagraph 4

Text proposed by the Commission

Where the customs authorities fail to take a decision within the time-limits established in the first, second and third subparagraphs, the applicant may consider the request to have been denied and may appeal such a negative decision. The applicant may also inform the EU Customs Authority that the customs authorities did not take a decision within the relevant time limits.

Amendment

Where the customs authorities fail to take a decision within the time-limits established in the first, second and third subparagraphs, the applicant may consider the request to have been denied and may appeal such a negative decision. The applicant may also inform the EU Customs Authority that the customs authorities did not take a decision within the relevant time limits. ***In such event, an automatic notification shall be received via the EU Customs Data Hub.***

Amendment 82

Proposal for a regulation

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

Text proposed by the Commission

Amendment

The Commission shall adopt clear guidelines on processes for handling

decisions in the event of a technical failure by centralised EU electronic systems infrastructure, in particular the EU Customs Data Hub.

Amendment 83

Proposal for a regulation

Article 6 – paragraph 6 – subparagraph 2 – point f

Text proposed by the Commission

Amendment

(f) in other specific cases.

deleted

Amendment 84

Proposal for a regulation

Article 6 – paragraph 8 – point g

Text proposed by the Commission

Amendment

(g) the specific cases, referred to in paragraph 6, second subparagraph, point (f) of this Article.

deleted

Amendment 85

Proposal for a regulation

Article 6 – paragraph 9 – subparagraph 1 – introductory part

Text proposed by the Commission

Amendment

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

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

Amendment 86

Proposal for a regulation

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

Text proposed by the Commission

Amendment

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

systems infrastructure;

Amendment 87

Proposal for a regulation

Article 9 – paragraph 4

Text proposed by the Commission

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

Amendment

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

Amendment 88

Proposal for a regulation

Article 10 – paragraph 6

Text proposed by the Commission

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

Amendment

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

Amendment 89

Proposal for a regulation

Article 14 – paragraph 2 – point b

Text proposed by the Commission

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

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.

Agreement, with effect from the date of their publication in the Official Journal of the European Union.

Amendment 90

Proposal for a regulation

Article 14 – paragraph 14 – subparagraph 1 – introductory part

Text proposed by the Commission

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

Amendment

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

Amendment 91

Proposal for a regulation

Article 14 – paragraph 15

Text proposed by the Commission

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

Amendment

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

Amendment 92

Proposal for a regulation

Article 18 – paragraph 2 – point a

Text proposed by the Commission

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

Amendment

deleted

Amendment 93

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

Text proposed by the Commission

Amendment

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

deleted

Amendment 94

Proposal for a regulation
Article 19 – paragraph 5

Text proposed by the Commission

Amendment

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

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

Amendment 95

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

Text proposed by the Commission

Amendment

(c) ensuring that the goods entering or exiting the customs territory of the Union comply with the relevant other legislation applied by the customs authorities and providing, keeping and making available appropriate records of such compliance;

(c) ensuring that the goods entering or exiting the customs territory of the Union comply with the relevant other legislation *including Regulation 2023/988* applied by the customs authorities and providing, keeping and making available appropriate records of such compliance;

Amendment 96

Proposal for a regulation
Article 23 – paragraph 1 – subparagraph 2 – introductory part

Text proposed by the Commission

Amendment

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

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

authorisations:

Amendment 97

Proposal for a regulation Article 23 – paragraph 5

Text proposed by the Commission

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

Amendment

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

Amendment 98

Proposal for a regulation Article 23 – paragraph 7

Text proposed by the Commission

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

Amendment

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

area of the common commercial policy.

Amendment 99

Proposal for a regulation

Article 23 – paragraph 8 a (new)

Text proposed by the Commission

Amendment

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

Amendment 100

Proposal for a regulation

Article 24 – paragraph 1 – point a

Text proposed by the Commission

Amendment

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

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

Amendment 101

Proposal for a regulation

Article 24 – paragraph 2

Text proposed by the Commission

2. The Commission ***shall*** adopt, ***by means of implementing acts, the modalities*** for the application of the criteria referred to in paragraph 1. ***Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).***

Amendment

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

Amendment 102

Proposal for a regulation
Article 25 – paragraph 1

Text proposed by the Commission

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

Amendment

1. ***A person***, who is resident or registered in the customs territory of the Union, meets the criteria set out in paragraph 3 and has conducted regular customs operations in the course of that person's business for at least ***2*** years, may apply for the status of Trust and Check trader to the customs authority of the Member State where that person is established.

Amendment 103

Proposal for a regulation
Article 25 – paragraph 2

Text proposed by the Commission

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

Amendment

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

Amendment 104

Proposal for a regulation

Article 25 – paragraph 3 – introductory part

Text proposed by the Commission

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

Amendment

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

Amendment 105

Proposal for a regulation

Article 25 – paragraph 3 – point a

Text proposed by the Commission

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

Amendment

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

Amendment 106

Proposal for a regulation

Article 25 – paragraph 3 – point c

Text proposed by the Commission

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

Amendment

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

with the import or export of goods, including on VAT and excise duties due in relation to intra-Union operations;

with the import or export of goods, including on VAT and excise duties due in relation to intra-Union operations;

Amendment 107

Proposal for a regulation

Article 25 – paragraph 3 – point e

Text proposed by the Commission

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

Amendment

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

Amendment 108

Proposal for a regulation

Article 25 – paragraph 3 – point f – introductory part

Text proposed by the Commission

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

Amendment

(f) having an electronic system, **including systems managed by a third-party provider, that exceptionally makes** available to the customs authorities real-time **access to appropriate and relevant** data on the movement of the goods and the compliance of the person referred to in paragraph 1 with all requirements applicable on those goods, including relating to safety and security and including where relevant sharing in the EU

Customs Data Hub, *in accordance with the detailed arrangements for the application of the criteria for such access set out in the delegated acts referred to in paragraph 10, point (b)*:

Amendment 109

Proposal for a regulation

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

Text proposed by the Commission

Amendment

(f a) by way of exception to point (f) and notwithstanding obligations linked to the importer status or deemed importer status, small and medium-sized enterprises may make compliance data available to customs authorities via a Digital Product Passport.

Amendment 110

Proposal for a regulation

Article 25 – paragraph 4 – subparagraph 2

Text proposed by the Commission

Amendment

The customs authorities at least every **3** years shall perform and in-depth monitoring of the Trust and Check trader's activities and internal records. The Trust and Check trader shall inform the customs authorities of any changes in its corporate structure, ownership, solvency situation, trading models or any other significant changes in its situation and activities. The customs authorities shall re-assess the status of the Trust and Check trader if any of these changes have a significant impact on the Trust and Check status. The customs authorities may suspend this authorisation until a decision on the reassessment is taken.

The customs authorities at least every **2** years shall perform and in-depth monitoring of the Trust and Check trader's activities and internal records. The Trust and Check trader shall inform the customs authorities of any changes in its corporate structure, ownership, solvency situation, trading models or any other significant changes in its situation and activities. The customs authorities shall re-assess the status of the Trust and Check trader if any of these changes have a significant impact on the Trust and Check status. The customs authorities may suspend this authorisation until a decision on the reassessment is taken.

Amendment 111

Proposal for a regulation
Article 25 – paragraph 5 – subparagraph 1

Text proposed by the Commission

Amendment

Where a Trust and Check trader changes its Member State of establishment, the customs authorities of the receiving Member State may reassess the Trust and Check authorisation, after consultation with the Member State that initially granted the status and having received the previous records on the operators. During the reassessment, the customs authority of the Member State that granted the initial authorisation may suspend it.

deleted

Amendment 112

Proposal for a regulation
Article 25 – paragraph 5 – subparagraph 2

Text proposed by the Commission

Amendment

The Trust and Check trader shall inform the customs authorities of the receiving Member State of any changes in its corporate structure, ownership, solvency situation, trading models or any other significant changes in its situation and activities ***if any of these changes have an impact on the Trust and Check status.***

Where a Trust and Check trader ***changes its Member State of establishment, it*** shall inform the customs authorities of the receiving Member State of any changes in its corporate structure, ownership, solvency situation, trading models or any other significant changes in its situation and activities.

Amendment 113

Proposal for a regulation
Article 25 – paragraph 5 – subparagraph 2 a (new)

Text proposed by the Commission

Amendment

The customs authorities of the receiving Member State may, in consultation with the Member State that initially granted the trader its Trust and Check status, reassess whether any of these changes have an impact on that trader's Trust and Check status. If necessary, the customs authorities of the receiving Member State

may suspend the initial authorisation. Such suspension shall be notified in the Customs Data Hub. At the latest within 3 years after the Trust and Check trader has changed its Member State of establishment or after the customs authorities of the receiving Member State have re-assessed the trader's Trust and Check status and every 3 years thereafter, the customs authorities of the receiving Member State shall perform in-depth monitoring of the trader's Trust and Check activities and its internal records referred to in paragraph 4.

Amendment 114

Proposal for a regulation

Article 25 – paragraph 6 – subparagraph 1

Text proposed by the Commission

Where a Trust and Check trader is ***suspected of involvement*** in fraudulent activity in relation to its economic or business activity, its status shall be suspended.

Amendment

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

Amendment 115

Proposal for a regulation

Article 25 – paragraph 7 – introductory part

Text proposed by the Commission

7. Customs authorities ***may*** authorise Trust and Check traders:

Amendment

7. Customs authorities ***shall*** authorise Trust and Check traders:

Amendment 116

Proposal for a regulation

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

Text proposed by the Commission

Amendment

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

Amendment 117

Proposal for a regulation

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

Text proposed by the Commission

Amendment

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

Amendment 118

Proposal for a regulation

Article 25 – paragraph 7 a (new)

Text proposed by the Commission

Amendment

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

Amendment 119

Proposal for a regulation

Article 25 – paragraph 8

Text proposed by the Commission

Amendment

8. The Trust and Check traders shall enjoy more facilitations than other economic operators in respect of customs controls according to the authorisation

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

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 120

Proposal for a regulation Article 25 – paragraph 10

Text proposed by the Commission

10. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation *by determining the type and frequency of the monitoring activities referred to in paragraph 4 of this Article.*

Amendment

10. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation:

Amendment 121

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

Text proposed by the Commission

Amendment

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

Amendment 122

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

Text proposed by the Commission

Amendment

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

Amendment 123

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

Text proposed by the Commission

Amendment

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

Amendment 124

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

Text proposed by the Commission

Amendment

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

Amendment 125

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

Text proposed by the Commission

Amendment

The Commission shall adopt, by means of implementing acts:

deleted

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

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

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

Amendment 126

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

Text proposed by the Commission

Amendment

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

deleted

Amendment 127

Proposal for a regulation

Article 25 – paragraph 11 a (new)

Text proposed by the Commission

Amendment

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

Amendment 128

Proposal for a regulation

Article 26 – paragraph 1

Text proposed by the Commission

Amendment

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

1. The customs authorities may grant persons meeting the criteria the status of authorised economic operator for customs simplifications and authorise them to benefit from certain simplifications and facilitations in accordance with the customs legislation.

Amendment 129

Proposal for a regulation

Article 26 – paragraph 2

Text proposed by the Commission

Amendment

2. By the date established in Article 265(3), the customs authorities shall assess

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.*

the valid authorised economic operators' authorisations for customs simplifications to check whether their holders may be granted the status of Trust and Check traders.

Amendment 130

Proposal for a regulation Article 26 – paragraph 3

Text proposed by the Commission

Amendment

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

deleted

Amendment 131

Proposal for a regulation Title II – Chapter 5 – title

Text proposed by the Commission

Amendment

Custom representation

Customs representation

Amendment 132

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

Text proposed by the Commission

Amendment

3 a. For a period of 5 years starting on 1 January 2029, it shall be possible for a customs representative acting as a direct representative to also be recognised as

Trust and Check trader if the person in whose name and on whose behalf that representative is acting is a micro or small enterprise.

Amendment 133

Proposal for a regulation

Article 27 – paragraph 6 – point b

Text proposed by the Commission

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

Amendment

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

Amendment 134

Proposal for a regulation

Article 29 – paragraph 1 – introductory part

Text proposed by the Commission

1. The EU Customs Data Hub shall provide a secure and cyber resilient set of electronic services and systems to use data including personal data for customs purposes. It shall provide the following functionalities:

Amendment

1. The EU Customs Data Hub shall provide a secure and cyber resilient set of electronic services and systems to use data including personal data ***and other data*** for customs purposes. It shall provide the following functionalities:

Amendment 135

Proposal for a regulation

Article 29 – paragraph 1 – point b

Text proposed by the Commission

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

Amendment

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

Amendment 136

Proposal for a regulation
Article 29 – paragraph 1 – point c a (new)

Text proposed by the Commission

Amendment

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

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

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

Amendment 137

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

Text proposed by the Commission

Amendment

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

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

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

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

Amendment 138

Proposal for a regulation

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

Text proposed by the Commission

Amendment

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

Amendment 139

Proposal for a regulation

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

Text proposed by the Commission

Amendment

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

Amendment 140

Proposal for a regulation

Article 29 – paragraph 1 – point f

Text proposed by the Commission

Amendment

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

deleted

Amendment 141

Proposal for a regulation

Article 29 – paragraph 1 – point h

Text proposed by the Commission

(h) enable the customs surveillance of goods.

Amendment

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

Amendment 142

Proposal for a regulation

Article 29 – paragraph 3

Text proposed by the Commission

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

Amendment

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

Amendment 143

Proposal for a regulation

Article 29 – paragraph 5 – subparagraph 1 – point a

Text proposed by the Commission

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

Amendment

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

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

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

Amendment 144

Proposal for a regulation Article 29 a (new)

Text proposed by the Commission

Amendment

Article 29a

Pilot phase on the EU Customs Data Hub

1. Before the date specified in Article 265(3), the Commission may establish a pilot phase for the use of the EU Customs Data Hub. The pilot phase shall be voluntary and have the purpose of testing the functionalities of the EU Customs Data Hub.

2. The Commission shall cooperate with the EU Customs Authority, customs authorities and other authorities, and relevant stakeholders during the planning and organisation of the pilot phase.

3. For the purpose of paragraph 1, the Commission shall adopt implementing acts, specifying the following:

(a) the technical arrangements for the planning and organisation;

(b) the functionalities to be applied and tested;

(c) the exact duration of the pilot phase.

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

Amendment 145

Proposal for a regulation Article 30 – paragraph 1

Text proposed by the Commission

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

Amendment

1. Member States **shall make best efforts to** develop applications necessary to connect to the EU Customs Data Hub in order to provide data to and process data from the EU Customs Data Hub, **if those applications do not already exist.**

Amendment 146

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

Text proposed by the Commission

Amendment

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

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

Amendment 147

Proposal for a regulation Article 31 – title

Text proposed by the Commission

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

Amendment

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

Amendment 148

Proposal for a regulation

Article 31 – paragraph 2 – subparagraph 2

Text proposed by the Commission

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

Amendment

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

Amendment 149

Proposal for a regulation

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

Text proposed by the Commission

Amendment

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

Amendment 150

Proposal for a regulation

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

Text proposed by the Commission

Amendment

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

Amendment 151

Proposal for a regulation

Article 31 – paragraph 4 – subparagraph 1 a (new)

Text proposed by the Commission

Amendment

The Commission shall only process data to the extent that it is needed and useful to fulfil the purposes referred to in this paragraph.

Amendment 152

Proposal for a regulation

Article 31 – paragraph 6

Text proposed by the Commission

Amendment

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

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

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

Amendment 153

Proposal for a regulation Article 31 – paragraph 7

Text proposed by the Commission

7. The tax authorities of the Member States may process data, including personal and commercially sensitive data, stored or otherwise available in the EU Customs Data Hub, exclusively and to the extent necessary to determine the liability of any person for duty, fees and taxes that may be due in the Union in connection with the relevant goods ***and under the conditions determined in an implementing act adopted pursuant to paragraph 14 of this Article.***

Amendment

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

Amendment 154

Proposal for a regulation Article 31 – paragraph 8

Text proposed by the Commission

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

Amendment

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

⁶⁷ *Regulation (EU) 2017/625 of the European Parliament and of the Council*

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

Amendment 155

Proposal for a regulation Article 31 – paragraph 9

Text proposed by the Commission

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

Amendment

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

Amendment 156

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

Amendment 157

Proposal for a regulation Article 31 – paragraph 11 – introductory part

Text proposed by the Commission

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

Amendment

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

Amendment 158

Proposal for a regulation Article 31 – paragraph 12

Text proposed by the Commission

12. Until the date set out in Article 265(3), the Commission, OLAF and the EU Customs Authority once it is

Amendment

12. Until the date set out in Article 265(3), the Commission, OLAF, ***EPPO*** and the EU Customs Authority once it is

established shall, exclusively for the purposes stated in paragraphs 4, 5 and 6, be able to process data, including personal data, from the existing electronic systems for the exchange of information developed by the Commission pursuant to Regulation (EU) No 952/2013.

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.

Amendment 159

Proposal for a regulation

Article 31 – paragraph 13 a (new)

Text proposed by the Commission

Amendment

13 a. As regards the processing of personal data by EU CSW-CERTEX, the Commission shall be a joint controller within the meaning of Article 28(1) of Regulation (EU) 2018/1725, and customs authorities and Member States' partner competent authorities responsible for the Union non-customs formalities listed in the Annex Ia shall be joint controllers within the meaning of Article 26(1) of Regulation (EU) 2016/679.

Amendment 160

Proposal for a regulation

Article 31 – paragraph 14 – subparagraph 1

Text proposed by the Commission

Amendment

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

deleted

(a) assess the existing safeguards applied by the authority concerned to

ensure that the data is processed in accordance to the purpose;

(b) ensure the proportionality and the necessity of the processing in relation to the purpose;

(c) determine the specific categories of data, which the authority may have access to or process;

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

(e) assess the need to restrict the subsequent sharing of the data;

(f) determine the conditions and modalities for requests for access to data, including personal or commercially sensitive data and which of the joint controllers will grant the access to the EU Customs Data Hub.

Amendment 161

Proposal for a regulation

Article 31 – paragraph 14 – subparagraph 2

Text proposed by the Commission

Amendment

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

deleted

Amendment 162

Proposal for a regulation

Article 32 – paragraph 1 – point b

Text proposed by the Commission

Amendment

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

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

Amendment 163

Proposal for a regulation

Article 32 – paragraph 1 – point c

Text proposed by the Commission

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

Amendment

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

Amendment 164

Proposal for a regulation

Article 32 – paragraph 1 – point d

Text proposed by the Commission

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

Amendment

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

Amendment 165

Proposal for a regulation

Article 33 – paragraph 3

Text proposed by the Commission

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

Amendment

deleted

Amendment 166

Proposal for a regulation

Article 37 – paragraph 1

Text proposed by the Commission

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

Amendment

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

Amendment 167

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

Text proposed by the Commission

3. Where authorities other than customs authorities or Union bodies make use of electronic means established by, used to achieve the objectives of, or referred to in Union legislation, the cooperation may take place by means of interoperability of those electronic means with the EU Customs Data Hub.

Amendment

3. Where authorities other than customs authorities or Union bodies, ***or authorities from third countries*** make use of electronic means established by, used to achieve the objectives of, or referred to in Union legislation, the cooperation may take place by means of interoperability of those electronic means with the EU Customs Data Hub.

Amendment 168

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

Text proposed by the Commission

4. Where authorities other than customs authorities do not make use of electronic means established by, used to achieve the objectives of, or referred to in, Union legislation, those authorities may use the specific services and systems of the EU Customs Data Hub in accordance with Article 31.

Amendment

4. Where authorities other than customs authorities, ***including authorities from third countries***, do not make use of electronic means established by, used to achieve the objectives of, or referred to in, Union legislation, those authorities may use the specific services and systems of the EU Customs Data Hub in accordance with

Article 31.

Amendment 169

Proposal for a regulation

Article 39 – paragraph 2 a (new)

Text proposed by the Commission

Amendment

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

Amendment 170

Proposal for a regulation

Title III a (new)

Text proposed by the Commission

Amendment

Title IIIa

**EU SINGLE WINDOW
ENVIRONMENT FOR CUSTOMS**

Article 40a

**Establishment of an EU Single Window
Environment for Customs**

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

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

3. The Commission is empowered to adopt delegated acts in accordance with Article

261 to amend Annex Ia, as regards the Union non-customs formalities, their respective Union non-customs systems as laid down in Union legislation other than customs legislation, and the date for the establishment of the interconnections referred to in paragraph 2 of this Article.

Article 40b

Government to Government digital cooperation for Union non-customs formalities

1. For each of the Union non-customs formalities listed in Annex Ia, EU CSW-CERTEX shall enable information to be exchanged between the EU Customs Data Hub and the relevant Union non-customs systems for the following purposes:

(a) making the relevant data available to customs authorities for them to perform the necessary verification of those formalities in accordance with this Regulation in an automated manner;

(b) making the relevant data available to partner competent authorities for them to perform quantity management of authorised goods in Union non-customs systems based on the goods declared to customs authorities and released by those authorities;

(c) facilitating and supporting the integration of procedures between customs authorities and partner competent authorities, for the fully automated fulfilment of the formalities required to place the goods under a customs procedure or to re-export them, and the cooperation concerning the coordination of controls in accordance with Article 43(3) of this Regulation;

(d) enabling any other automated data transfer between customs authorities and the relevant partner competent authorities required by Union legislation establishing Union non-customs formalities, without prejudice to the national use of that data.

2. For each of the Union non-customs formalities listed in Annex Ia, EU CSW-

CERTEX shall provide the following functionalities:

(a) aligning customs and non-customs terminology where possible, and identifying the customs procedure or the re-export for which the supporting document can be used, based on the administrative decision of the partner competent authority indicated in the supporting document; and

(b) transforming, where necessary, the format of the data required to fulfil the relevant Union non-customs formalities into a format of data compatible with the customs declaration or re-export declaration and vice versa without changing the content of the data.

3. The Commission is empowered to adopt delegated acts in accordance with Article 261 supplementing this Regulation by specifying the data elements to be exchanged through EU CSW-CERTEX in accordance with paragraph 1 of this Article.

Article 40c

Business to Government digital cooperation for Union non-customs formalities

1. The Commission shall adopt implementing acts, determining which of the Union non-customs formalities listed in Annex Ia fulfil the following criteria:

(a) there is a degree of overlap between data to be provided to customs and data to be included in the non-customs supporting documents required for the Union non-customs formalities listed in Annex Ia;

(b) the number of non-customs supporting documents issued in the Union for the specific formality is not negligible;

(c) the corresponding Union non-customs system referred to in Annex Ia can identify the economic operators by means of their EORI number;

(d) the applicable Union legislation other than customs legislation allows the fulfilment of the specific formality through the EU Customs Data Hub in accordance with Article 11.

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

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

Article 40d

Use of the EORI by partner competent authorities

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

Article 40e

National coordinators for the EU Single Window Environment for Customs

Each Member State shall designate a national coordinator for the EU Single Window Environment for Customs. The national coordinator shall carry out the following tasks in order to support the implementation of this Regulation:

(a) act as national contact point for the Commission for all matters relating to the implementation the EU Single Window Environment for Customs; and

(b) promote and support, on a national level, the cooperation between customs authorities and national partner competent authorities.

Article 40f

Monitoring and reporting

1. The Commission shall regularly monitor the functioning of the EU Single Window Environment for Customs, taking into account, inter alia, information relevant for monitoring purposes and provided by the Member States.

2. By 31 December 2027 and every year thereafter, the Commission shall submit to the European Parliament and to the Council a report on the implementation of this Regulation. That report shall include an overview of Union non-customs formalities included in Union legislation and the Commission's legislative proposals.

3. By 31 December 2027 and every three years thereafter, the report referred to in the first subparagraph shall also include information on the monitoring and evaluation carried out in accordance with paragraphs 1 and 2, respectively, including the impact on economic operators, and in particular on small and medium-sized enterprises.

Amendment 171

Proposal for a regulation Article 41 – paragraph 2

Text proposed by the Commission

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

Amendment

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

Amendment 172

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

Text proposed by the Commission

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

Amendment

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

Amendment 173

Proposal for a regulation

Article 50 – paragraph 4 a (new)

Text proposed by the Commission

Amendment

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

Amendment 174

Proposal for a regulation

Article 51 – paragraph 1

Text proposed by the Commission

Amendment

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

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

Amendment 175

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

Text proposed by the Commission

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

Amendment

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

Amendment 176

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

Text proposed by the Commission

Amendment

5 a. The EU Customs Authority may invite Europol to contribute to the risks analysis referred to in point (e) of paragraph 5 to establish common priority control areas and common risk criteria and standards, within the limits of Europol's mandate.

Amendment 177

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

Text proposed by the Commission

Amendment

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

Amendment 178

Proposal for a regulation
Article 53 – paragraph 1

Text proposed by the Commission

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

Amendment

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

Amendment 179

**Proposal for a regulation
Article 54 – paragraph 1**

Text proposed by the Commission

1. The Commission, in cooperation with the EU Customs Authority and the customs authorities, shall evaluate the implementation of risk management in order to continuously improve its operational and strategic effectiveness and efficiency at least once every **2 years**; the Commission may in addition arrange evaluation activities to be carried out where it considers necessary, and on an ongoing basis.

Amendment

1. The Commission, in cooperation with the EU Customs Authority and the customs authorities, shall evaluate the implementation of risk management in order to continuously improve its operational and strategic effectiveness and efficiency at least once every **year and publish every evaluation.** The Commission may in addition arrange evaluation activities to be carried out where it considers necessary, and on an ongoing basis.

Amendment 180

**Proposal for a regulation
Article 60 – paragraph 2 – point a**

Text proposed by the Commission

(a) an importer or exporter is responsible for the goods;

Amendment

(a) an importer, **a responsible person**, or exporter is responsible for the goods;

Amendment 181

Proposal for a regulation

Article 60 – paragraph 3 – point b

Text proposed by the Commission

(b) where they have any evidence that the goods do not comply with the relevant other legislation applied by the customs authorities, ***unless that legislation requires consulting other authorities beforehand;***

Amendment

(b) where they have any evidence that the goods do not comply with the relevant other legislation applied by the customs authorities;

Amendment 182

Proposal for a regulation

Article 60 – paragraph 3 – point b a (new)

Text proposed by the Commission

Amendment

(b a) where other legislation requires consultation with other authorities;

Amendment 183

Proposal for a regulation

Article 60 – paragraph 5 – point b – point ii

Text proposed by the Commission

Amendment

(ii) the other authorities have not replied within the time limit determined in the relevant other legislation applied by the customs authorities, or

deleted

Amendment 184

Proposal for a regulation

Article 60 – paragraph 5 – point b – point iii

Text proposed by the Commission

Amendment

(iii) the other authorities notify the customs authorities that more time is needed to assess whether the goods comply with the relevant other legislation applied by the customs authorities, on the condition

(iii) the other authorities notify the customs authorities that more time is needed to assess whether the goods comply with the relevant other legislation applied by the customs authorities, on the condition

that they have not requested to maintain the suspension, and the importer or the exporter provides to the customs authorities full traceability of those goods ***for 15 days starting from the notification*** of the other authorities or until the other authorities have assessed and communicated the outcome of their controls to the importer or the exporter, whichever comes first. The customs authorities shall make the traceability available to the other authorities.

that they have not requested to maintain the suspension, and the importer, ***the responsible person*** or the exporter provides to the customs authorities full traceability of those goods of the other authorities or until the other authorities have assessed and communicated the outcome of their controls to the importer, ***the responsible person*** or the exporter, whichever comes first. The customs authorities shall make the traceability available to the other authorities.

Amendment 185

Proposal for a regulation

Article 60 – paragraph 6 – introductory part

Text proposed by the Commission

6. Without prejudice to the relevant other legislation applied by the customs authorities, the customs authorities shall be deemed to have released the goods where they have not selected them for any control within ***a reasonable period of time*** after:

Amendment

6. Without prejudice to the relevant other legislation applied by the customs authorities, the customs authorities shall be deemed to have released the goods where they have not selected them for any control ***as soon as possible and at the latest within 30 calendar days*** after:

Amendment 186

Proposal for a regulation

Article 60 – paragraph 9

Text proposed by the Commission

9. ***The Commission is empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation by determining the reasonable periods of time referred to in paragraph 6 of this Article.***

Amendment

deleted

Amendment 187

Proposal for a regulation

Article 80 – paragraph 2

Text proposed by the Commission

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

Amendment 188

**Proposal for a regulation
Article 80 – paragraph 9**

Text proposed by the Commission

9. Until the date ***in*** Article 265(3), ***the*** entry summary declaration shall be considered the advance cargo information.

Amendment

9. Until the date ***set out in the work programme referred to in point (b) of Article 29(5), an*** entry summary declaration ***submitted in accordance with the rules and data requirements provided for in Regulation (EU) No 952/2013 which apply to the electronic systems that the Member States and the Commission have developed pursuant to Article 16(1) of Regulation (EU) No 952/2013*** shall be considered ***as*** the advance cargo information.

Amendment 189

**Proposal for a regulation
Article 83 – paragraph 4**

Text proposed by the Commission

4. ***Where the arrival of the means of***

Amendment

4. The carrier shall ***only*** notify the

transport and of the consignments therein is not covered by the notification referred to in paragraph 1, the carrier shall notify the arrival of ***the*** goods brought into the customs territory of the Union by sea or air at the port or airport where they are unloaded or transhipped.

arrival of goods ***which are*** brought into the customs territory of the Union by sea or air ***and which remain on board the same means of transport for carriage, in the customs territory*** at the port or airport where they are unloaded or transhipped.

Amendment 190

Proposal for a regulation

Article 83 – paragraph 9 a (new)

Text proposed by the Commission

Amendment

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

Amendment 191

Proposal for a regulation

Article 85 – paragraph 2

Text proposed by the Commission

Amendment

2. The customs authorities shall require the carrier to present the goods and provide the advance cargo information referred to in Article 80, where this information has not been provided at an earlier stage.

2. ***Without prejudice to Article 80(5)***, the customs authorities shall require the carrier to present the goods and provide the advance cargo information referred to in Article 80, where this information has not been provided at an earlier stage.

Amendment 192

Proposal for a regulation
Article 86 – paragraph 5

Text proposed by the Commission

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

Amendment

5. Non-Union goods in temporary storage shall be placed under a customs procedure no later than **90** days after the notification of their arrival or no later than 6 days after the notification of their arrival in the case of an authorised consignee as referred to in Article 116(4), point (b), unless the customs authorities require the goods to be presented. In exceptional cases, that time limit may be extended.

Amendment 193

Proposal for a regulation
Article 86 – paragraph 7 a (new)

Text proposed by the Commission

Amendment

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

Amendment 194

Proposal for a regulation
Article 118 – paragraph 2 – point b

Text proposed by the Commission

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

Amendment

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

Amendment 195

Proposal for a regulation
Article 119 – paragraph 1

Text proposed by the Commission

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

Amendment

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

Amendment 196

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

Text proposed by the Commission

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

Amendment

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

Amendment 197

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

Text proposed by the Commission

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

Amendment

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

Amendment 198

Proposal for a regulation Article 159 – paragraph 3

Text proposed by the Commission

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

Amendment

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

Amendment 199

Proposal for a regulation Article 176 – paragraph 2

Text proposed by the Commission

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

Amendment

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

Amendment 200

Proposal for a regulation Article 176 – paragraph 3

Text proposed by the Commission

3. The customs authorities may authorise an authorised economic operator for customs simplifications and a Trust and Check trader to provide a comprehensive

Amendment

3. The customs authorities may authorise an authorised economic operator for customs simplifications, ***an economic operator fulfilling the criteria laid down***

guarantee for existing customs debts and other charges, upon application, with a reduced amount.

*in points (b) and (c) of Article 25(3), and a Trust and Check trader to provide a comprehensive guarantee for existing customs debts and other charges, upon application, with a reduced amount, **or, for a Trust and Check trader, to have a guarantee waiver.***

Amendment 201

Proposal for a regulation Article 176 – paragraph 5

Text proposed by the Commission

5. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the conditions for the granting of an authorisation to use a comprehensive guarantee with a reduced amount or to have a guarantee waiver referred to in paragraph 2.

Amendment

5. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the conditions for the granting of an authorisation to use a comprehensive guarantee with a reduced amount or to have a guarantee waiver referred to in paragraphs 2 **and 3**.

Amendment 202

Proposal for a regulation Article 176 – paragraph 6

Text proposed by the Commission

6. The Commission shall specify, by means of implementing acts, the procedural rules for determining the amount of the guarantee, including the reduced amount referred to in paragraph 2. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).

Amendment

6. The Commission shall specify, by means of implementing acts, the procedural rules for determining the amount of the guarantee, including the reduced amount referred to in paragraphs 2 **and 3**. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).

Amendment 203

Proposal for a regulation Article 181 – paragraph 3 – subparagraph 2

Text proposed by the Commission

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

Amendment

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

Amendment 204

**Proposal for a regulation
Article 184 – paragraph 9**

Text proposed by the Commission

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

Amendment

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

Amendment 205

**Proposal for a regulation
Article 188 – paragraph 1 a (new)**

Text proposed by the Commission

Amendment

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

Amendment 206

Proposal for a regulation Article 201 – paragraph 1

Text proposed by the Commission

1. The EU Customs Authority shall contribute to the correct application of restrictive measures adopted in accordance with Article 215 TFEU by monitoring their implementation in the ***are*** falling under its competence and, subject to review and authorisation by the Commission, by providing appropriate guidance to the customs authorities.

Amendment

1. The EU Customs Authority shall contribute to the correct application of restrictive measures adopted in accordance with Article 215 TFEU by monitoring their implementation in the ***areas*** falling under its competence and, subject to review and authorisation by the Commission, by providing appropriate guidance to the customs authorities.

Amendment 207

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

Text proposed by the Commission

Amendment

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

Amendment 208

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

Text proposed by the Commission

Amendment

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

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

⁺ ***OJ: Please insert in the text the number of the Regulation contained in***

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

Amendment 209

Proposal for a regulation Article 204 – paragraph 1

Text proposed by the Commission

1. The Commission, on its own initiative or based on the request of one or more Member States or the EU Customs Authority, may adopt an implementing act, in accordance with the examination procedure referred to in Articles 262 (4) and (5) of this Regulation, taking into account the protocols and procedures referred to in Article 203, the appropriate and necessary measures and arrangements ***that should apply*** to address a crisis situation or to mitigate its negative effects.

Amendment

1. The Commission, on its own initiative or based on the request of one or more Member States or the EU Customs Authority, may adopt an implementing act, in accordance with the examination procedure referred to in Articles 262 (4) and (5) of this Regulation, taking into account the protocols and procedures referred to in Article 203, ***laying down*** the appropriate and necessary measures and arrangements to address a crisis situation or to mitigate its negative effects.

Amendment 210

Proposal for a regulation Article 204 – paragraph 2

Text proposed by the Commission

2. ***The EU Customs Authority shall coordinate and supervise the application and implementation of the appropriate measures and arrangements by the customs authorities and shall report back on the results of this implementation to the Commission.***

Amendment

deleted

Amendment 211

Proposal for a regulation Article 204 – paragraph 3

Text proposed by the Commission

3. The EU Customs Authority shall set up a crisis response cell that is permanently available throughout the crisis.

Amendment

3. The EU Customs Authority shall set up a crisis response cell that is permanently available throughout the crisis. ***The Commission may support the EU Customs Authority during the planning stage and in the setting up of such a crisis response cell. The crisis response cell shall be financed by the budget that is granted to the EU Customs Authority.***

Amendment 212

Proposal for a regulation

Article 204 – paragraph 4 a (new)

Text proposed by the Commission

Amendment

4 a. The EU Customs Authority shall coordinate and supervise the implementation of the appropriate measures and arrangements by the customs authorities and shall report back on the results of their implementation to the Commission, the European Parliament and the Council.

Amendment 213

Proposal for a regulation

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

Text proposed by the Commission

Amendment

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

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

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

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

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

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

(f) it shall enable adequate training opportunities;

(g) it shall enable close cooperation with Union institutions, bodies and agencies;

(h) it shall ensure sustainability and digital security and connectivity with regard to physical and IT infrastructure and working conditions.

Amendment 214

Proposal for a regulation

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

Text proposed by the Commission

Amendment

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

Amendment 215

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

Text proposed by the Commission

(d) the EU Customs Authority shall contribute to the enforcement of **Union** other legislation applied by the customs authorities.

Amendment

(d) the EU Customs Authority shall contribute to the enforcement of other **Union** legislation applied by the customs authorities;

Amendment 216

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

Text proposed by the Commission

Amendment

(d a) The EU Customs Authority shall cooperate with other Union institutions, bodies, offices and agencies in areas where their activities relate to the management of goods crossing the external border;

Amendment 217

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

Text proposed by the Commission

Amendment

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

Amendment 218

Proposal for a regulation
Article 208 – paragraph 2 a (new)

Text proposed by the Commission

Amendment

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

Amendment 219

Proposal for a regulation

Article 208 – paragraph 3 – introductory part

Text proposed by the Commission

Amendment

3. The EU Customs Authority shall perform capacity building activities and provide operational support and coordination to customs authorities. In particular, it shall:

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

Amendment 220

Proposal for a regulation

Article 208 – paragraph 3 – point a

Text proposed by the Commission

Amendment

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

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

Amendment 221

Proposal for a regulation

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

Text proposed by the Commission

Amendment

(a a) develop common standards and issue recommendations for best practices and monitor their implementation, in

*particular in relation to the
implementation of the Union Customs
Code;*

Amendment 222

Proposal for a regulation

Article 208 – paragraph 3 – point b

Text proposed by the Commission

(b) carry out performance measurement for the customs union, and support the Commission in its evaluation of the performance of the customs union, in accordance with Title XV, Chapter 1;

Amendment

(b) carry out performance measurement for the customs union, and support the Commission in its evaluation of the performance of the customs union, ***including the measurement of operating costs incurred by customs authorities to carry out their activity***, in accordance with Title XV, Chapter 1;

Amendment 223

Proposal for a regulation

Article 208 – paragraph 3 – point c

Text proposed by the Commission

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

Amendment

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

Amendment 224

Proposal for a regulation

Article 208 – paragraph 3 – point f

Text proposed by the Commission

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

Amendment

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

activities;

Amendment 225

Proposal for a regulation

Article 208 – paragraph 3 – point g

Text proposed by the Commission

(g) elaborate and disseminate operational manuals for the practical application of customs processes and working methods and develop common standards in this regard;

Amendment

(g) elaborate and disseminate operational manuals for the practical application of customs processes and working methods and develop common standards in this regard, ***including common guidelines on enforcement;***

Amendment 226

Proposal for a regulation

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

Text proposed by the Commission

Amendment

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

Amendment 227

Proposal for a regulation

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

Text proposed by the Commission

Amendment

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

Amendment 228

Proposal for a regulation
Article 208 – paragraph 3 – point 1 a (new)

Text proposed by the Commission

Amendment

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

Amendment 229

Proposal for a regulation
Article 208 – paragraph 3 – subparagraph 1 a (new)

Text proposed by the Commission

Amendment

The EU Customs Authority shall assist the Commission, at its request, in its management of relations with third countries and international organisations, relating to matters covered by this Regulation.

Amendment 230

Proposal for a regulation
Article 209 – title

Text proposed by the Commission

Amendment

Other tasks

deleted

Amendment 231

Proposal for a regulation
Article 209 – paragraph 1 – introductory part

Text proposed by the Commission

Amendment

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

deleted

Amendment 232

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

Text proposed by the Commission

Amendment

(a) activities related to the development, operation and maintenance of the information technology systems used for the implementation of the Customs Union, such as the EU Customs Data Hub, as laid down in Title III;

deleted

Amendment 233

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

Text proposed by the Commission

Amendment

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

deleted

Amendment 234

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

Text proposed by the Commission

Amendment

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

Amendment 235

Proposal for a regulation
Article 212 – paragraph 1

Text proposed by the Commission

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

Amendment

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

Amendment 236

**Proposal for a regulation
Article 212 – paragraph 2**

Text proposed by the Commission

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

Amendment

deleted

Amendment 237

**Proposal for a regulation
Article 212 – paragraph 4**

Text proposed by the Commission

4. Members of the Management Board and their alternates shall be appointed in the light of their knowledge in the field of customs, taking into account relevant managerial, administrative and budgetary skills. All parties represented in the Management Board shall make efforts to limit turnover of their representatives, in order to ensure continuity of its work. All parties shall **aim** to achieve a gender-balanced representation on the Management Board.

Amendment

4. Members of the Management Board and their alternates shall be appointed in the light of their knowledge in the field of customs, taking into account **their** relevant managerial, administrative and budgetary skills, **and experience with policies of the customs union**. All parties represented in the Management Board shall make efforts to limit turnover of their representatives, in order to ensure continuity of its work. All parties shall **ensure** to achieve a gender-balanced representation on the Management Board.

Amendment 238

**Proposal for a regulation
Article 212 – paragraph 5**

Text proposed by the Commission

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

Amendment

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

Amendment 239

Proposal for a regulation

Article 212 – paragraph 5 a (new)

Text proposed by the Commission

Amendment

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

Amendment 240

Proposal for a regulation

Article 212 – paragraph 5 b (new)

Text proposed by the Commission

Amendment

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

Amendment 241

Proposal for a regulation

Article 214 – paragraph 6

Text proposed by the Commission

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

Amendment

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

Amendment 242

Proposal for a regulation

Article 215 – paragraph 1 – point f

Text proposed by the Commission

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

Amendment

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

Amendment 243

Proposal for a regulation

Article 215 – paragraph 1 – point h

Text proposed by the Commission

(h) adopt its rules of procedure;

Amendment

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

Amendment 244

Proposal for a regulation

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

Text proposed by the Commission

Amendment

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

Amendment 245

Proposal for a regulation

Article 215 – paragraph 1 a (new)

Text proposed by the Commission

Amendment

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

Amendment 246

Proposal for a regulation

Article 216 – paragraph 2

Text proposed by the Commission

Amendment

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

deleted

Amendment 247

Proposal for a regulation

Article 217 – paragraph 2 – point b

Text proposed by the Commission

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

Amendment

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

Amendment 248

**Proposal for a regulation
Article 217 – paragraph 4**

Text proposed by the Commission

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

Amendment

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

Amendment 249

**Proposal for a regulation
Article 218 – paragraph 1 – subparagraph 2**

Text proposed by the Commission

The Executive Director shall be appointed by the Management Board ***on grounds of merit and documented administrative and***

Amendment

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

managerial skills, as well as relevant competence and experience, from a list of at least three candidates proposed by the Commission, following an open and transparent selection procedure.

Amendment 250

Proposal for a regulation

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

Text proposed by the Commission

Amendment

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

Amendment 251

Proposal for a regulation

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

Text proposed by the Commission

Amendment

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

Amendment 252

Proposal for a regulation

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

Text proposed by the Commission

Amendment

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

Amendment 253

Proposal for a regulation
Article 218 – paragraph 3

Text proposed by the Commission

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

Amendment

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

Amendment 254

Proposal for a regulation
Article 218 – paragraph 5

Text proposed by the Commission

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

Amendment

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

Amendment 255

Proposal for a regulation
Article 219 – paragraph 3

Text proposed by the Commission

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

Amendment

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

so.

so. *The Executive Director may be called upon at any time by the European Parliament or by the Council to attend a hearing on any matter linked to the Agency's activities.*

Amendment 256

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

Text proposed by the Commission

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

Amendment

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

Amendment 257

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

Text proposed by the Commission

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

Amendment

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

Amendment 258

Proposal for a regulation Article 221 a (new)

Text proposed by the Commission

Amendment

Article 221a

Customs Advisory Board

1. The EU Customs Authority shall establish a Customs Advisory Board to

assist the Executive Board.

2. The Customs Advisory Board is tasked to provide advice:

a) on the implementation of technical actions and decisions, including risk management and priority areas of control;

b) on implementation and standardisation issues, including harmonisation activities or the need for the adaptation of the rules;

c) provide advice on the customs dimensions of other legislation applied by customs;

d) provide advice as appropriate in the context of any other activities of the Authority upon request.

3. The Customs Advisory Board shall be comprised of representatives and associations for any relevant stakeholders to the work of the EU Customs Authority; its composition shall be determined by the Management Board.

4. The Management Board shall appoint four of the members of the Customs Advisory Board, one of which its chair, to participate with observer status in the Management Board. They shall represent, as broadly as possible, the different views represented in the Customs Advisory Board. The initial term of office shall be 48 months and shall be extendable.

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

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

Amendment 259

Proposal for a regulation Article 228 – paragraph 6

Text proposed by the Commission

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

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

Amendment

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

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

Amendment 260

Proposal for a regulation Article 235 – paragraph 1

Text proposed by the Commission

1. Not later than [OP please insert the date = 5 years after the date of entry into force of this Regulation], and every 5 years thereafter, the Commission shall ensure that an evaluation in accordance with Commission guidelines of the EU Customs Authority's performance in relation to its objectives, mandate, tasks and governance and location(s) is carried out.

Amendment

1. Not later than [OP please insert the date = 4 years after the date of entry into force of this Regulation], and every 4 years thereafter, the Commission shall ensure that an evaluation in accordance with Commission guidelines of the EU Customs Authority's performance in relation to its objectives, mandate, tasks and governance and location(s) is carried out.

Amendment 261

Proposal for a regulation
Article 235 – paragraph 3

Text proposed by the Commission

3. On the occasion of every second evaluation referred to in paragraph 1, the results achieved by the EU Customs Authority shall be assessed, having regard to its objectives, mandate, tasks and governance, ***including an assessment of whether the continuation of the EU Customs Authority is still justified with regard to those objectives, mandate, governance and tasks.***

Amendment 262

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

Text proposed by the Commission

Where exceptional circumstances so require, the Executive Director may decide to establish ***a local office in another Member State*** for the purposes of carrying out the EU Customs Authority's tasks in a more, efficient, effective and coherent manner.

Amendment 263

Proposal for a regulation
Article 238 – paragraph 1

Text proposed by the Commission

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

Amendment 264

Proposal for a regulation
Article 239 a (new)

Amendment

3. On the occasion of every second evaluation referred to in paragraph 1, the results achieved by the EU Customs Authority shall be assessed, having regard to its objectives, mandate, tasks and governance.

Amendment

Where exceptional circumstances so require, the Executive Director may decide to establish ***offices in other Member States*** for the purposes of carrying out the EU Customs Authority's tasks in a more, efficient, effective and coherent manner.

Amendment

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

Article 239a

Platform on the reporting of goods

- 1. The EU Customs Authority shall set up a platform on the reporting of goods (the “Platform”) to give authorities, businesses, consumers and citizens the opportunity to report goods that enter the internal market and are not in compliance with conformity standards and/or with relevant Union legislation.***
- 2. The platform shall be set as an online platform, be easily accessible, intelligible and available in all official languages of the Union.***
- 3. The EU Customs Authority shall assess the information obtained via the platform and if necessary, notify the customs authority(-ies) of one or more Member States, in which a reported good has been placed. The Customs Authority shall only assess those reported goods that have been placed on the market in one or more Member States.***
- 4. The notified customs authority referred to paragraph 3 shall cooperate with other authorities at national level, including, but not limited to, market surveillance authorities, sanitary and phytosanitary authorities, law enforcement authorities and tax authorities when implementing measures to remove a reported good from the internal market. The notified customs authority shall report on these measures to the EU Customs Authority by 30 calendar days after a measure has been taken.***
- 5. The EU Customs Authority shall ensure that all relevant data related to reported goods is available in the EU Customs Data Hub. The EU Customs Authority may request customs authorities to submit relevant data for that purpose.***

Amendment 265

Proposal for a regulation

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

Text proposed by the Commission

Amendment

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

Amendment 266

Proposal for a regulation

Article 240 – paragraph 3 a (new)

Text proposed by the Commission

Amendment

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

Amendment 267

Proposal for a regulation

Article 240 – paragraph 8

Text proposed by the Commission

Amendment

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

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

Amendment 268

Proposal for a regulation

Article 241 – paragraph 1

Text proposed by the Commission

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

Amendment

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

Amendment 269

**Proposal for a regulation
Article 241 – paragraph 2**

Text proposed by the Commission

2. For this purpose, the EU Customs Authority shall follow the customs policy priorities and ensure the necessary links and coordination with anti-fraud activities ***by OLAF and EPPO*** and national customs investigations.

Amendment

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

Amendment 270

**Proposal for a regulation
Article 242 – paragraph 1 – point h**

Text proposed by the Commission

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

Amendment

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

Amendment 271

**Proposal for a regulation
Article 243 – paragraph 1**

Text proposed by the Commission

The EU Customs Authority ***may***, without prejudice to the powers of the Commission and subject to its prior approval, conclude

Amendment

The EU Customs Authority ***shall***, without prejudice to the powers of the Commission and subject to its prior approval, conclude

working arrangements with the authorities of third countries and international organisations. These arrangements shall not create legal obligations incumbent on the Union.

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

Amendment 272

Proposal for a regulation

Article 244 – paragraph 7 – subparagraph 1

Text proposed by the Commission

The Commission ***shall decide*** within **90** days from receipt of the notification, ***by means of*** an implementing act, whether to authorise the Member State to enter into the bilateral agreement. Those implementing acts shall be adopted in accordance with the advisory procedure referred to in Article 262(2).

Amendment

Implementing powers shall be conferred on the Commission to adopt, within **60** days from receipt of the notification, an implementing act ***to decide*** whether to authorise the Member State to enter into the bilateral agreement. Those implementing acts shall be adopted in accordance with the advisory procedure referred to in Article 262(2).

Amendment 273

Proposal for a regulation

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

Text proposed by the Commission

Amendment

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

Amendment 274

Proposal for a regulation

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

Text proposed by the Commission

Amendment

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

Amendment 275

Proposal for a regulation Article 253 – paragraph 1

Text proposed by the Commission

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.

1. Without prejudice to the sanctions laid down in Article 254, Member States may provide for additional sanctions for customs infringements referred to in Article 252 and for all measures necessary to ensure that such sanctions are implemented. Such sanctions shall be effective, proportionate and dissuasive.
The Commission, the Member States and the EU Customs Authority shall regularly exchange best practices and applicable methodologies on audit and sanctions calculation, in order to improve the convergence and coherence of sanctions across the Union. The Commission shall regularly assess whether the effectiveness of the sanctions to reach the objectives of customs authorities provided for in Article 2, and whether action is necessary.

Amendment 276

Proposal for a regulation Article 254 – paragraph 1 – introductory part

Text proposed by the Commission

Amendment

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

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

referred to in Article 247 and aggravating circumstances referred to in Article 248:

circumstances referred to in Article 248:

Amendment 277

Proposal for a regulation

Article 254 – paragraph 1 – subparagraph 1 (new)

Text proposed by the Commission

Amendment

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

Amendment 278

Proposal for a regulation

Article 255 – paragraph 1

Text proposed by the Commission

Amendment

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

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

Amendment 279

Proposal for a regulation

Article 255 – paragraph 2

Text proposed by the Commission

Amendment

2. The EU Customs Authority shall

2. The EU Customs Authority shall

assist *the Commission with that task. To support* the Commission in its evaluation of the performance of the *custom* union, the EU Customs Authority shall identify how customs activities and operations support the achievement of the strategic objectives and priorities of the customs union and contribute to the mission of customs authorities laid down in Article 2. In particular, the EU Customs Authority shall identify key trends, strengths, weaknesses, gaps, *and* potential risks, and provide recommendations for improvement to the Commission.

assist the Commission in its evaluation of the performance of the *customs* union. *For this purpose*, the EU Customs Authority shall identify how customs activities and operations support the achievement of the strategic objectives and priorities of the customs union and contribute to the mission of customs authorities laid down in Article 2. In particular, the EU Customs Authority shall identify key trends, strengths, weaknesses, gaps, potential risks, *support the Commission in gathering relevant data regarding the levels of expenditure incurred by national customs authorities to ensure their functioning* and provide recommendations for improvement to the Commission.

Amendment 280

Proposal for a regulation Article 256 – paragraph 4

Text proposed by the Commission

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

Amendment

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

Amendment 281

Proposal for a regulation Article 258 – paragraph 1 – subparagraph 1

Text proposed by the Commission

By ... [OP please insert the date = **5** years after the entry into force] and every 5 years thereafter, the Commission shall carry out an evaluation of this Regulation in light of the objectives that it pursues and shall present a report thereon to the European Parliament, to the Council and to the European Economic and Social Committee.

Amendment

By ... [OP please insert the date = **3** years after the entry into force] and every 5 years thereafter, the Commission shall carry out an evaluation of this Regulation in light of the objectives that it pursues and shall present a report thereon to the European Parliament, to the Council and to the European Economic and Social Committee.

Amendment 282

Proposal for a regulation

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

Text proposed by the Commission

Amendment

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

Amendment 283

Proposal for a regulation

Article 261 – paragraphs 2 and 3

Text proposed by the Commission

Amendment

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

3. The delegation of power referred to in Articles 4, 6, 7, 10, 14, 19, 23, 25, 27, 28, 29, 31, 32, 56, 58, 59, **60**, 63, 65, 66, 71, 72, 73, 77, 80, 81, 83, 85, 86, 88, 90, 91, 95, 97, 99, 101, 102, 105, 107, 108, 109, 111, 115, 116, 119, 123, 132, 148, 150, 156, 167, 168, 169, 170, 173, 175, 176, 179, 181, 186, 193, 199, 242, 244, 265 may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of the decision in the Official Journal of the European Union or at a later date specified therein. It shall not affect the validity of any delegated acts

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

3. The delegation of power referred to in Articles 6, 7, 10, 14, 19, 23, **24**, 25, 27, 28, 29, 31, 32, **40a, 40b, 51**, 56, 58, 59, 63, 65, 66, 71, 72, 73, 77, 80, 81, 83, 85, 86, 88, 90, 91, 95, 97, 99, 101, 102, 105, 107, 108, 109, 111, 115, 116, 119, 123, 132, 148, 150, 156, 167, 168, 169, 170, 173, 175, 176, 179, 181, 186, 193, 199, 242, 244, 265 may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of the decision in the Official Journal of the European Union or at a later date specified therein. It shall not affect the validity of any delegated acts

already in force.

already in force.

Amendment 284

Proposal for a regulation Article 261 – paragraph 6

Text proposed by the Commission

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

Amendment

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

Amendment 285

Proposal for a regulation Article 263 – paragraph 1

Text proposed by the Commission

1. Regulation (EU) No 952/2013 *is* repealed.

Amendment

1. Regulation (EU) No 952/2013 *and Regulation (EU) 2022/2399 are* repealed.

Amendment 286

Proposal for a regulation Article 265 – paragraph 1

Text proposed by the Commission

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

Amendment

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

Amendment 287

Proposal for a regulation

Article 265 – paragraph 2 – introductory part

Text proposed by the Commission

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

Amendment

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

Amendment 288

Proposal for a regulation

Article 265 – paragraph 3

Text proposed by the Commission

3. The functionalities of the EU Customs Data Hub laid down in Article 29 shall be fully operational by 31 December **2037**.

Amendment

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

Amendment 289

Proposal for a regulation

Article 265 – paragraph 4

Text proposed by the Commission

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

Amendment

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

Amendment 290

Proposal for a regulation

Article 265 – paragraph 6

Text proposed by the Commission

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

Amendment

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

Amendment 291

Proposal for a regulation

Article 265 – paragraph 7 – introductory part

Text proposed by the Commission

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

Amendment

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

Amendment 292

Proposal for a regulation

Annex I a - Table (new)

Text proposed by the Commission

Amendment

<i>Union non-customs formality</i>	<i>Acronym</i>	<i>Union non-customs system</i>	<i>Relevant Union legislation</i>	<i>Date of application</i>
<i>Common health entry document for</i>	<i>CHED-A</i>	<i>TRACES</i>	<i>Regulation (EU) 2017/625 of</i>	<i>3 March 2025</i>

animals

*the
European
Parliament
and of the
Council*

*Common
health entry
document for
products*

CHED-P

TRACES

*Regulation
(EU)
2017/625*

*3 March
2025*

*Common
health entry
document for
feed and food
of non-animal
origin*

CHED-D

TRACES

*Regulation
(EU)
2017/625*

*3 March
2025*

*Common
health entry
document for
plants and
plant products*

*CHED-
PP*

TRACES

*Regulation
(EU)
2017/625*

*3 March
2025*

*Certificate of
inspection*

COI

TRACES

*Regulation
(EU)
2018/848 of
the
European
Parliament
and of the
Council^{1a}*

*3 March
2025*

*Ozone
depleting
licence*

ODS

*ODS 2
Licensing
System*

*Regulation
(EC) No
1005/2009
of the
European
Parliament
and of the
Council^{1b}*

*3 March
2025*

*Fluorinated
greenhouse
gases*

F-GAS

*F-GAS
Portal and
HFC
Licensing
System*

*Regulation
(EU) No
517/2014 of
the
European
Parliament
and of the
Council^{1c}*

*3 March
2025*

*Import licence
for cultural
goods*

ICG-L

TRACES

*Regulation
(EU)
2019/880 of*

*3 March
2025*

			<i>the European Parliament and of the Council^{1d}</i>	
<i>Importer statement for cultural goods</i>	<i>ICG-S</i>	<i>TRACES</i>	<i>Regulation (EU) 2019/880</i>	<i>3 March 2025</i>
<i>General description for cultural goods</i>	<i>ICG-D</i>	<i>TRACES</i>	<i>Regulation (EU) 2019/880</i>	<i>3 March 2025</i>
<i>Union non-customs formality</i>	<i>Acronym</i>	<i>Union non-customs system</i>	<i>Relevant Union legislation other than customs legislation</i>	<i>Connection by</i>
<i>Import licence for Forest Law Enforcement, Governance and Trade</i>	<i>FLEGT</i>	<i>TRACES</i>	<i>Council Regulation (EC) No 2173/2005</i>	<i>3 March 2025</i>
<i>Union regime for the control of exports, brokering, technical assistance, transit and transfer of dual-use items</i>	<i>DuES</i>	<i>eLicensing System</i>	<i>Regulation (EU) 2021/821</i>	<i>3 March 2025</i>
<i>Certificates for International trade of endangered species of wild fauna and flora</i>	<i>CITES</i>	<i>TRACES</i>	<i>Council Regulation (EC) No 338/97</i>	<i>1 October 2025</i>
<i>Information and Communication System for Market Surveillance</i>	<i>ICSMS</i>	<i>ICSMS</i>	<i>Regulation (EU) 2019/1020 of the European Parliament and of the</i>	<i>16 December 2025</i>

Council

^{1a} Regulation (EU) 2018/848 of the European Parliament and of the Council of 30 May 2018 on organic production and labelling of organic products and repealing Council Regulation (EC) No 834/2007 (OJ L 150, 14.6.2018, p. 1).

^{1b} Regulation (EC) No 1005/2009 of the European Parliament and of the Council of 16 September 2009 on substances that deplete the ozone layer (OJ L 286, 31.10.2009, p. 1).

^{1c} Regulation (EU) No 517/2014 of the European Parliament and of the Council of 16 April 2014 on fluorinated greenhouse gases and repealing Regulation (EC) No 842/2006 (OJ L 150, 20.5.2014, p. 195).

^{1d} Regulation (EU) 2019/880 of the European Parliament and of the Council of 17 April 2019 on the introduction and the import of cultural goods (OJ L 151, 7.6.2019, p. 1).