



2023/0156(COD)

22.11.2023

DRAFT OPINION

of the Committee on International Trade

for the Committee on the Internal Market and Consumer Protection

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

Rapporteur for opinion: Saskia Bricmont

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EXPLANATORY MEMORANDUM

The EU's imports and exports combined were worth approximately €4 trillion in 2019 (representing around 25 % of the EU's GDP), about 2/3 of these flows are goods crossing borders.

Each year, close to 700 million items enter the EU, more than 350 million are declared for export to third countries and another 15 million transit via the Customs Union. That means close to 33 items declared every second for a customs value of about EUR 150,000.

This demonstrates the impact of international trade on the EU's economic activity.

It implies that customs play a crucial but relatively unknown role in implementing EU's international trade and economic agreements and EU's international trade policies and rules at the external border of the EU. Customs act as guardians of single market and supply chain security. They are fundamental to ensure competitiveness, sustainability, resilience in a challenging geopolitical context.

Since the last major revision of the customs code in 2013, the world has changed (rise of digital commerce, persistence or appearance of new trade irritants, Brexit, pandemic, unprovoked, undeclared and illegal invasion of Ukraine by Russia and the war that unfolded, increasing attention paid to sustainability - SDGs, Paris and Biodiversity Agreements -, etc.) and the EU has engaged on a path to adapt to the new challenges and to respond to previous challenges in a more efficient way. Concretely, the EU had adopted autonomous measures, product-specific or cross-cutting regulations and when it comes to customs matters, the Financial Risks Criteria and Standards Implementing decision (the "FRC decision") and guidance in order to harmonise Member States' selection of imports for controls. Also, the trade agreements negotiated by the EU also contain provisions related to cooperation in the area of Customs with third countries.

Therefore, a deep revision of the Union Customs Code was needed because "the success of the EU ambitions related to people's welfare, sustainable societies and trade prosperity may be jeopardised if Customs fail to properly protect the EU border at all its entry points. The Union's border is as strong as its weakest entry point". (Wise Persons Report, 2022) In light of the foregoing, the revision rests on the foresight report on "The Future of Customs in the EU 2040" (2020), and the Commission's Customs Action Plan (2020), various reports of the European Court of Auditors (2018, 2019, 2021) and the Report by the Wise Persons Group on the Reform of the EU Customs Union (2022). It features new provisions and arrangements inter alia:

- the new rules for online sellers and e-commerce platforms;
- the new status of 'Trust and Check' traders;
- the setting up of the EU customs data hub and the establishment of the EU Customs Authority;
- a new cooperation framework for structured collaboration between customs authorities and other authorities such as market surveillance authorities and environmental protection bodies; and

- the introduction of a minimum common core of acts or omissions that constitute customs infringements and a minimum common core of non-criminal sanctions;

While your Rapporteur supports the overall direction taken by the revision, the proposed amendments aim at clarifying or strengthening the UCC.

1. The coherence between the revised Code itself and the other legislations (such as CBAM, Deforestation Regulation, Forced Labour Regulation, Corporate Sustainable Due Diligence Directive, REACH and future initiatives) that all involve customs in a way or another by imposing specific controls and obligations in terms of data sharing and/or reporting. It is also important that considering their growing importance in the shaping of trade rules and in EU legislations, Multilateral Environmental Agreements are better factored in the Code.
2. Customs and their IT systems are a critical infrastructure considering their central role; foreign entities can try to misuse them to collate sensitive economic information that they could use for non-commercial purposes. The Code should be adapted as per the recent strategy on the European economic security and the related legislations on cybersecurity.
3. Civil society organisations should have the possibility to send early warnings to the customs when they have reliable information - thanks to their international network - that goods not complying with an EU legislation would be shipped to the EU. Such an information could be used to enrich the EU Data Hub and to intensify controls where appropriate.
4. One priority of the EU policy-making is to improve the sourcing of raw materials and circular economy. The World Customs Organisation is currently conducting an exploratory study on a slight adjustment of the Harmonized System so that it contributes to scale up circular economy. The EU Customs Authority should be tasked to be proactive by fostering a common EU approach of customs and other relevant authorities so that the EU acts as one in that forum.
5. Customs have a role to play in fighting circumventions and indirect violations of Russian sanctions or whatever sanctions could be decided in the future. The Code already foresees the possibility to adopt restrictive measures or sanctions and this part could be made more explicit.
6. Economic Authorized Operators and Trust and Trade Checkers account for 80% of trade. Therefore, it is essential to guarantee that the significant benefits granted to the economic operators enjoying this status are matched by controls and that the status is repealed if they are found non-complying with fiscal and non-fiscal legislation like CSDDD.

AMENDMENTS

The Committee on International Trade calls on the Committee on the Internal Market and Consumer Protection, as the committee responsible, to take the following into account:

Amendment 1

Proposal for a regulation

Recital 1

(1) The Union and the functioning of the internal market are based upon the customs union. In the interests both of economic operators and of the customs authorities in the Union, Regulation (EU) No 952/2013 of the European Parliament and of the Council² laying down the Union Customs Code ('the Code') assembled in a single act customs legislation that was contained in several different pieces of legislation, containing the general rules and procedures, for ensuring the implementation of the tariff and other measures introduced at Union level in connection with trade in goods between the Union and countries or territories outside the customs territory of the Union, and the provisions relating to the collection of import charges. Member States customs authorities are responsible for implementing these rules by way of operational tasks like applying customs procedures, carrying out risk analysis and controls and applying sanctions in the case of customs infringements.

(1) The Union and the functioning of the internal market are based upon ***the customs union. The EU's imports and exports combined were worth approximately €4 trillion in 2019 (representing around 25 % of the EU's GDP), about 2/3 of these flows are goods crossing borders. Each year, close to 700 million items enter the EU, more than 350 million are declared for export to third countries and another 15 million transit via*** the Customs Union. In the interests both of economic operators and of the customs authorities in the Union, Regulation (EU) No 952/2013 of the European Parliament and of the Council² laying down the Union Customs Code ('the Code') assembled in a single act customs legislation that was contained in several different pieces of legislation, containing the general rules and procedures, for ensuring the implementation of the tariff and other measures introduced at Union level in connection with trade in goods between the Union and countries or territories outside the customs territory of the Union, and the provisions relating to the collection of import charges. Member States customs authorities are responsible for implementing these rules by way of operational tasks like applying customs procedures, carrying out risk analysis and controls and applying sanctions in the case of customs infringements.

² Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (recast) (OJ L 269, 10.10.2013, p. 1).

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Or. en

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 citizens ***as well as other legislation that is relevant for customs. Nowadays, there are more than 350 pieces of EU legislation regulating placing on the EU market or other restrictive measures and covering a wide range of policy areas, This number has nearly quadrupled over the last 20 years. As the Report by the Wise Persons Group^{2a} states: “The success of the EU ambitions related to people’s welfare, sustainable societies and trade prosperity may be jeopardised if Customs fail to properly protect the EU border at all its entry points.”*** 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.

^{2a} ***Report by the Wise Persons Group on the Reform of the EU Customs Union, 2022***

Or. en

Amendment 3

Proposal for a regulation

Recital 6

Text proposed by the Commission

(6) In light of the evolution of their role and of the business models in which they operate and in order for customs authorities

Amendment

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to ‘act as one’ and to contribute to the smooth functioning of the internal market, it is necessary to describe more precisely the mission customs authorities have to perform by indicating more accurately their objectives and tasks.

to ‘act as one’ and to contribute to the smooth functioning of the internal market, it is necessary to describe more precisely ***on the one hand***, the mission customs authorities have to perform by indicating more accurately their objectives and tasks ***and on the other hand, the web of operational relationship among customs authorities and between themselves and other relevant national authorities and international authorities.***

Or. en

Amendment 4

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

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. 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. ***They can also be justified when it comes to the implementation of the European Green***

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

Deal and the sanction regime among other things. 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. ***Concretely, the notion refers to very diverse existing or future pieces of legislation from the CBAM to REACH, from the Deforestation Regulation to the Forced Labour Regulation and Conflict Minerals Regulation, from the Dual Use Regulation to the Ecodesign Regulation.***

Or. en

Amendment 5

Proposal for a regulation Recital 8 a (new)

Text proposed by the Commission

Amendment

(8 a) Most illicit activities affecting the environment take place beyond national borders. They endanger the habitability of the planet Earth and risk undermining the European Green Deal and impairing a level playing field between economic operators. By ensuring that the relevant laws are enforced at borders, customs and border control officers ideally play a pivotal role in the enforcement chain, helping to protect citizens and the environment from the increasingly devastating effects of these activities.” Green Customs Guide to MEAs (UNEP, 2022) They are involved in several practicalities of implementing Multilateral Environmental Agreements and related national legislation, e.g., the identification and checking of suspicious items; the seizure and disposal; health and safety matters; legal issues; the cooperation with other authorities; the reporting of cases of illegal traffic in environmentally sensitive

commodities. Hence, the importance of improving the knowledge of MEAs and related national laws, of a better coordination with relevant regulatory authorities, of upgrading the technical know-how and of collecting and analyzing sufficient data.

Or. en

Amendment 6

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 2 years.

Or. en

Amendment 7

Proposal for a regulation Recital 16

Text proposed by the Commission

(16) The changes in the customs

Amendment

(16) The changes in the customs

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

processes and the way of operating the customs authorities requires a new partnership with economic operators, that is the Trust and Check traders scheme. The criteria and conditions to become a Trust and Check trader should build on the AEO criteria but should also ensure that the trader is considered transparent for the customs authorities. It is therefore appropriate to require Trust and Check operators to grant the customs authorities access to their electronic systems keeping record of their compliance and the movement of their goods. The transparency should be accompanied by certain benefits, notably the possibility to release the goods on behalf of customs without the necessity for their active intervention, except where a pre-release approval is required by other legislation applied by the customs authorities and to defer the payment of the customs debt. As this mode of working should progressively replace the one based on customs declarations, it is appropriate to establish the customs authorities' obligation to reassess the existing authorisations for AEO for customs simplifications until the end of the transition period. ***In case such an operator would infringe a non-fiscal obligations such as those foreseen in the Corporate Sustainable Due Diligence Directive, the Forced Labour Regulation, the Deforestation Regulation, the General Safety Product Regulation, the Conflict Minerals Regulation, the preferential status should be removed. It is estimated that Trust and Check traders would ultimately account for 80% of trade.***

Or. en

Amendment 8

Proposal for a regulation Recital 18 a (new)

(18 a) In line with the European economic security strategy and considering their role as nerve centre, customs and their IT systems are a critical infrastructure that may be subject to espionage and/or interference activities whereby an economic operator would collate sensitive economic information ultimately intended for non-commercial purposes. The Union's border is as strong as its weakest entry point. Therefore, the European Union Customs Authority should help raise awareness among customs authorities and make sure the EU Customs Data Hub is appropriately protected. In designing their National Cybersecurity Strategy, Member States should pay attention to potential attacks against their customs and prepare adequate response.

Or. en

Amendment 9

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 (**EDPS**) was consulted in accordance with Article 42(1) of Regulation (EU) 2018/1725 and delivered an opinion on **July 13 2023. The EDPS made nine recommendations to better align the revised Customs Code to the EU data protection and privacy law. To fully preserve the protection of the personal data of EU consumers the principles of purpose limitation and data minimisation to the provisions concerning data protection in this Regulation must be applied^{12a}.**

Amendment 10

Proposal for a regulation Recital 31

Text proposed by the Commission

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

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 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.

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 Customs Advisory Board may contribute to that task.***

Or. en

Amendment 11

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

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. 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

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.

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.

Or. en

Amendment 12

Proposal for a regulation Recital 48 a (new)

Text proposed by the Commission

Amendment

(48 a) Customs collect duties and taxes. The persistent undervaluing of goods imported, misdeclarations of values, and splitting of consignment to stay below the threshold, all of this aggravated by the increase in trade volumes, are depriving the EU from substantial revenues. The customs revenue gap cannot be easily calculated because of the absence of reliable and comprehensive data and of various methodologies used by national customs authorities. Therefore, the EU Customs Authority could help solve this issue.

Or. en

Amendment 13

Proposal for a regulation Recital 50 a (new)

Text proposed by the Commission

Amendment

(50 a) Products from occupied territories

are not eligible for preferential tariffs under preferential trade agreements or arrangements. However, there is evidence that economic operators from the occupying States have continued to issue documents claiming that such products are eligible for preferential tariffs and that the current procedures to ensure preferential tariffs are not applied are not reliable. Measures like the introduction of a new TARIC code or provisions on administrative cooperation for the management of the provisions on origin under a specific Association Agreements have been taken to address these concerns by notably imposing obligations on declarants. The Commission conducts regular own resources monitoring to ensure compliance or whenever the customs authorities of the importing State have reasons to doubt the authenticity of such documents, the originating status of the products concerned or the fulfilment of the requirements necessary to comply with the origin rules. . In case a reasonable doubt persists after the regular checks and when the customs authorities of the third country provide no satisfactory information allowing for the determination of the authenticity of the document in question or the real origin of the products, the customs authorities of arrival of the goods concerned should refuse entitlement to the preferences. In case a declarant submits a customs declaration requesting preferential treatment for goods which are not entitled to it, a customs debt could be due. Additionally, any person who in such case knew or should have known that a condition required for preferential tariff treatment was not met, could be liable to sanctions in accordance with national legislation. The European Union Customs Authority could support their effort in concluding working arrangements with the customs authorities of third countries.

Or. en

Amendment 14

Proposal for a regulation Recital 51 a (new)

Text proposed by the Commission

Amendment

(51 a) With hindsight, it appears that the effectiveness of Council Regulation (EU) No 833/2014 concerning restrictive measures in view of Russia's actions destabilising the situation in Ukraine is undermined by loopholes. Economic operators based in the EU export large quantities of war-relevant goods to Russia either via its neighbours or directly. The EU Customs Authority should support customs in their fight against the circumvention of customs legislation and other relevant legislation by fraudulent economic operators. It can conclude working arrangements with other customs for that purpose. In doing so, it will contribute to European economic strategy and a proper implementation of the sanction regime.

Or. en

Amendment 15

Proposal for a regulation Recital 52 a (new)

Text proposed by the Commission

Amendment

(52 a) The response to the pandemic involved customs authorities to facilitate in a safe and secure for the officials who must control goods and to allow for a swift handling and delivery of necessary personal protective equipment, vaccines, etc. The pandemic showcased the interventions of a plurality of actors including the WHO, the European Medicines Agency and other European

and national regulators. Therefore, it highlights the need to ensure that in case of a crisis, the Regulation allows for a collaboration between the European Union Customs Authority and other Union institutions, bodies, offices and agencies in areas where their activities relate to the management of the customs union.

Or. en

Amendment 16

Proposal for a regulation

Recital 56

Text proposed by the Commission

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

Amendment

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

stakeholders is established to assist the Executive Board and the EU Customs Authority. by giving input on the customs dimensions of other legislation and by sending early warnings in case they have a substantiated concern to suspect that a certain goods imported in the EU is likely to infringe customs legislation or other legislation.

Or. en

Amendment 17

Proposal for a regulation Recital 60 a (new)

Text proposed by the Commission

Amendment

(60 a) The Harmonized System (HS) is the nomenclature allowing for the classification of all tradable goods in the world, including those that have yet to be invented, and that underpins the global trade system. A revision of the HS can be decided to establish a new classification for a new product type to make it more visible in order to collect global statistical information that is specific to the goods of interest and to implement particular trade measures to promote it. The World Customs Organisation that supervises the HS is for instance conducting an exploratory study looking at the overall health of the HS, and its level of adaption to the changing needs of trade and trade policy, including in relation to the environment and the circular economy. It is tasked with evaluating if there are potentially feasible strategic changes to the HS, or its tools, that could help the HS to better meet both the needs of today and the opportunities of tomorrow, and to report to the WCO Members on such possibilities. Considering the strategic importance of such an initiative in terms of global standards-setting, it would make sense that the European Union Customs

Authority prepares and coordinates national customs so that they can act as one when needed.

Or. en

Amendment 18

Proposal for a regulation

Recital 67 – indent 4

Text proposed by the Commission

– the type and frequency of the monitoring activities, the simplifications and the facilitations provided for the Authorised Economic Operator;

Amendment

– ***the criteria for the granting of the status of Authorised Economic Operator,*** the type and frequency of the monitoring activities, the simplifications and the facilitations provided for the Authorised Economic Operator;

Or. en

Amendment 19

Proposal for a regulation

Recital 67 – indent 5

Text proposed by the Commission

– the type and frequency of the monitoring activities of the Trust and Check trader;

Amendment

– ***the granting of the status of Trust and Check trader,*** the type and frequency of the monitoring activities of the Trust and Check trader;

Or. en

Amendment 20

Proposal for a regulation

Recital 69

Text proposed by the Commission

(69) In order to ensure uniform

Amendment

(69) In order to ensure uniform

conditions for the implementation of this Regulation, implementing powers should be conferred on the Commission in order to: to adopt the procedural rules on the use of a decision relating to binding information after it ceases to be valid or is revoked; to adopt the procedural rules on the notification to the customs authorities that the taking of such decisions is suspended and on the withdrawal of such suspension; to adopt decisions requesting Member States to revoke decisions relating to binding information; ***to adopt the modalities for the application of the criteria for granting the status of Authorised Economic Operator and of Trust and Check trader***; to determine the electronic systems, platforms or environments with which the EU Customs Data Hub federates; to determine the rules for the access to specific services and systems of the EU Customs Data Hub, including the specific rules and conditions for the protection, safety and security of personal data and where that access is limited; measures on the management of the surveillance by customs; to adopt the procedural rules regarding the responsibilities of the joint controllers for the data processing taking place by means of a service or system of the EU Customs Data Hub; to adopt the procedural rules for determining the competent customs offices other than the customs office responsible for the place where the importer or the exporter is established; to adopt measures on the verification of information, examination and sampling of goods, results of the verification and on identification; to adopt measures on the application of post-release controls in respect of operations taking place in more than one Member State; to determine the ports or airports where customs controls and formalities are to be carried out on cabin and hold baggage; to adopt measures to ensure the harmonised application of customs controls and risk management, including the exchange of information, the establishment of common risk criteria and standards and

conditions for the implementation of this Regulation, implementing powers should be conferred on the Commission in order to: to adopt the procedural rules on the use of a decision relating to binding information after it ceases to be valid or is revoked; to adopt the procedural rules on the notification to the customs authorities that the taking of such decisions is suspended and on the withdrawal of such suspension; to adopt decisions requesting Member States to revoke decisions relating to binding information; to determine the electronic systems, platforms or environments with which the EU Customs Data Hub federates; to determine the rules for the access to specific services and systems of the EU Customs Data Hub, including the specific rules and conditions for the protection, safety and security of personal data and where that access is limited; measures on the management of the surveillance by customs; to adopt the procedural rules regarding the responsibilities of the joint controllers for the data processing taking place by means of a service or system of the EU Customs Data Hub; to adopt the procedural rules for determining the competent customs offices other than the customs office responsible for the place where the importer or the exporter is established; to adopt measures on the verification of information, examination and sampling of goods, results of the verification and on identification; to adopt measures on the application of post-release controls in respect of operations taking place in more than one Member State; to determine the ports or airports where customs controls and formalities are to be carried out on cabin and hold baggage; to adopt measures to ensure the harmonised application of customs controls and risk management, including the exchange of information, the establishment of common risk criteria and standards and common priority control areas and the evaluation activities in these areas; to specify the procedural rules for the provision and verification of the proof of

common priority control areas and the evaluation activities in these areas; to specify the procedural rules for the provision and verification of the proof of the customs status of Union goods; to specify the procedural rules for amending and for invalidating the information for placing goods under a customs procedure; to adopt the procedural rules on the determination of competent customs offices and on the lodging of the customs declaration where other means than electronic data processing techniques are used; the procedural rules on the lodging of a standard customs declaration and on the making available of supporting documents; the procedural rules on the lodging of a simplified declaration and a supplementary declaration; the procedural rules on the lodging of a customs declaration prior to the presentation of goods to customs, the acceptance of the customs declaration and the amendment of the customs declaration after the release of the goods; to specify the procedural rules on centralised clearance and on the waiver from the obligation for goods to be presented in that context; the procedural rules on entry in the declarant's records; the procedural rules on the disposal of goods; the procedural rules on the provision of information establishing that the conditions for relief from import duty for returned goods are fulfilled and on the provision of evidence that the conditions for relief from import duty for products of sea-fishing and other products taken from the sea are fulfilled; to specify the procedural rules on the exit of goods; to adopt the procedural rules for providing, amending and invalidating the pre-departure information and for lodging, amending and invalidating the exit summary declaration; to adopt procedural rules for refunding the VAT to natural persons not established in the Union; to specify the procedural rules on the notification of arrival of sea-going vessels and aircraft and on the conveyance of goods to the appropriate place; the procedural rules on the lodging,

the customs status of Union goods; to specify the procedural rules for amending and for invalidating the information for placing goods under a customs procedure; to adopt the procedural rules on the determination of competent customs offices and on the lodging of the customs declaration where other means than electronic data processing techniques are used; the procedural rules on the lodging of a standard customs declaration and on the making available of supporting documents; the procedural rules on the lodging of a simplified declaration and a supplementary declaration; the procedural rules on the lodging of a customs declaration prior to the presentation of goods to customs, the acceptance of the customs declaration and the amendment of the customs declaration after the release of the goods; to specify the procedural rules on centralised clearance and on the waiver from the obligation for goods to be presented in that context; the procedural rules on entry in the declarant's records; the procedural rules on the disposal of goods; the procedural rules on the provision of information establishing that the conditions for relief from import duty for returned goods are fulfilled and on the provision of evidence that the conditions for relief from import duty for products of sea-fishing and other products taken from the sea are fulfilled; to specify the procedural rules on the exit of goods; to adopt the procedural rules for providing, amending and invalidating the pre-departure information and for lodging, amending and invalidating the exit summary declaration; to adopt procedural rules for refunding the VAT to natural persons not established in the Union; to specify the procedural rules on the notification of arrival of sea-going vessels and aircraft and on the conveyance of goods to the appropriate place; the procedural rules on the lodging, amendment and invalidation of the temporary storage declaration and on the movement of goods in temporary storage; to adopt the procedural rules for granting

amendment and invalidation of the temporary storage declaration and on the movement of goods in temporary storage; to adopt the procedural rules for granting the authorisation for special procedures, for the examination of the economic conditions and for issuing the opinion of the EU Customs Authority assessing whether granting an authorisation for an inward or outward processing procedure adversely affects the essential interests of Union producers; to adopt the procedural rules on the discharge of a special procedure; the procedural rules on the transfer of rights and obligations and the movement of goods in the context of special procedures; the procedural rules on the use of equivalent goods in the context of special procedures; the procedural rules for the application of the provisions of international transit instruments in the customs territory of the Union; the procedural rules on the placing of goods under the Union transit procedure and on the discharge of that procedure, on the operation of the simplifications of that procedure and on the customs supervision of goods passing through the territory of a third country under the external Union transit procedure; the procedural rules on the placing of goods under the customs warehousing or free zone procedure and for the movement of goods placed in customs warehouse; to adopt measures on the uniform management of tariff quota and tariff ceilings and the management of the customs surveillance of the release for free circulation or export of goods; to adopt measures to determine the tariff classification of goods; to specify the procedural rules on the provision and the verification of the proof of non-preferential origin; to adopt the procedural rules to facilitate the establishment in the Union of the preferential origin of goods; to adopt measures to determine the origin of specific goods; to grant temporary derogation from the rules on preferential origin of goods benefiting from preferential measures adopted unilaterally by the

the authorisation for special procedures, for the examination of the economic conditions and for issuing the opinion of the EU Customs Authority assessing whether granting an authorisation for an inward or outward processing procedure adversely affects the essential interests of Union producers; to adopt the procedural rules on the discharge of a special procedure; the procedural rules on the transfer of rights and obligations and the movement of goods in the context of special procedures; the procedural rules on the use of equivalent goods in the context of special procedures; the procedural rules for the application of the provisions of international transit instruments in the customs territory of the Union; the procedural rules on the placing of goods under the Union transit procedure and on the discharge of that procedure, on the operation of the simplifications of that procedure and on the customs supervision of goods passing through the territory of a third country under the external Union transit procedure; the procedural rules on the placing of goods under the customs warehousing or free zone procedure and for the movement of goods placed in customs warehouse; to adopt measures on the uniform management of tariff quota and tariff ceilings and the management of the customs surveillance of the release for free circulation or export of goods; to adopt measures to determine the tariff classification of goods; to specify the procedural rules on the provision and the verification of the proof of non-preferential origin; to adopt the procedural rules to facilitate the establishment in the Union of the preferential origin of goods; to adopt measures to determine the origin of specific goods; to grant temporary derogation from the rules on preferential origin of goods benefiting from preferential measures adopted unilaterally by the Union; to specify the procedural rules on the determination of the customs value of goods; to specify the procedural rules on the provision, determination of the amount,

Union; to specify the procedural rules on the determination of the customs value of goods; to specify the procedural rules on the provision, determination of the amount, the monitoring and release of guarantees, as well as on the revocation and cancellation of an undertaking given by a guarantor; to specify the procedural rules regarding temporary prohibitions of the use of comprehensive guarantees; to adopt measures to ensure mutual assistance between the customs authorities in the event of the incurrence of a customs debt; to specify the procedural rules for the repayment and remission of an amount of import or export duty, on the information to be provided to the Commission, and on the decisions to be adopted by the Commission on repayment or remission; to adopt measures for the identification of a crisis and the activation of the crisis management mechanism; to adopt the procedural rules for granting and managing the authorisation for a Member State to enter into negotiations with a third country with a view to concluding a bilateral agreement or arrangement on exchange of information; to adopt decisions on an application by a Member State for the authorisation on entering into negotiations with a third country with a view to concluding a bilateral agreement or arrangement on exchange of information; to specify the design of the measurement framework of the performance of the customs union and the information that Member States should provide to the EU Customs Authority for the purpose of performance measurement; to lay down the rules on currency conversion. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council²⁰.

²⁰ Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by the Member

the monitoring and release of guarantees, as well as on the revocation and cancellation of an undertaking given by a guarantor; to specify the procedural rules regarding temporary prohibitions of the use of comprehensive guarantees; to adopt measures to ensure mutual assistance between the customs authorities in the event of the incurrence of a customs debt; to specify the procedural rules for the repayment and remission of an amount of import or export duty, on the information to be provided to the Commission, and on the decisions to be adopted by the Commission on repayment or remission; to adopt measures for the identification of a crisis and the activation of the crisis management mechanism; to adopt the procedural rules for granting and managing the authorisation for a Member State to enter into negotiations with a third country with a view to concluding a bilateral agreement or arrangement on exchange of information; to adopt decisions on an application by a Member State for the authorisation on entering into negotiations with a third country with a view to concluding a bilateral agreement or arrangement on exchange of information; to specify the design of the measurement framework of the performance of the customs union and the information that Member States should provide to the EU Customs Authority for the purpose of performance measurement; to lay down the rules on currency conversion. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council²⁰.

²⁰ Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by the Member

States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13).

States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13).

Or. en

Amendment 21

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) In **2031**, economic operators may start using, on a voluntary basis, the capabilities of the EU Customs Data Hub. By the end of **2035**, 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,

Or. en

Amendment 22

Proposal for a regulation

Article 2 – paragraph 2 – point d

Text proposed by the Commission

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

Amendment

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

Or. en

Amendment 23

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 EU and the Member States are a Party, insofar they regulate the conformity of goods:***

(1) the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal;

(2) the Cartagena Protocol on Biosafety to the Convention on Biological Diversity;

(3) the Convention on International Trade in Endangered Species of Wild Fauna and Flora;

(4) the Convention on the Prohibition of the Development, Production, Stockpiling and Use of Chemical Weapons and on their Destruction;

(5) the Minamata Convention on

Mercury;

(6) the Montreal Protocol on Substances that Deplete the Ozone Layer;

(7) the Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade;

(8) the Stockholm Convention on Persistent Organic Pollutants;

Or. en

Amendment 24

Proposal for a regulation

Article 5 – paragraph 1 – point 3

Text proposed by the Commission

(3) ‘other legislation applied by the customs authorities’ means legislation other than customs legislation applicable to the goods entering, exiting, passing through the customs territory of the Union, or to be placed in the Union market, in the implementation of which the customs authorities are involved;

Amendment

(3) ‘other legislation applied by the customs authorities’ means legislation other than customs legislation:

(a) applicable to the goods entering, exiting, passing through the customs territory of the Union, or to be placed in the Union market, in the implementation of which the customs authorities are involved;

(b) 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;

Amendment 25

Proposal for a regulation

Article 5 – paragraph 1 – point 13

Text proposed by the Commission

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

Amendment

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

Or. en

Amendment 26

Proposal for a regulation

Article 5 – paragraph 1 – point 18 – point c

Text proposed by the Commission

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

Amendment

(c) prevent the **full implementation and enforcement of other** Union or national measures **applicable to the goods entering, exiting the customs territory of the Union, or to be placed in the Union market**;

Or. en

Amendment 27

Proposal for a regulation

Article 5 – paragraph 1 – point 20

Text proposed by the Commission

(20) ‘risk management’ means the systematic identification of risk, including

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;

identifying profiles of risky economic operators **and risky transactions**, and the implementation of all measures necessary for limiting exposure to risk;

Or. en

Amendment 28

Proposal for a regulation

Article 5 – paragraph 1 – point 57

Text proposed by the Commission

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

Amendment

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

Or. en

Amendment 29

Proposal for a regulation

Article 5 – paragraph 1 – point 59 a (new)

Text proposed by the Commission

Amendment

(59 a) ‘other charges’ means any fees coming on top of custom duties, VAT, customs formalities fees and courier fees;

Or. en

Amendment 30

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

Amendment

(64) ‘crisis’ means an event or a situation **that takes places inside or**

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.

outside of the Union, that suddenly endangers the safety, the security, the health and life of the citizens, economic operators and personnel of customs authorities *as well as core objectives of other legislation such as the protection of the environment and the climate or avoidance of human rights violations*, and requires urgent measures as regards the entry, exit or transit of goods.

Or. en

Amendment 31

Proposal for a regulation

Article 6 – paragraph 2 – subparagraph 3

Text proposed by the Commission

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

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

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 32**Proposal for a regulation
Article 23 – paragraph 7***Text proposed by the Commission*

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

Amendment

7. The customs authorities shall grant benefits resulting from the status of authorised economic operator to persons established in third countries, who fulfil conditions and comply with obligations defined by the relevant legislation of those countries or territories, insofar as those conditions and obligations are recognised by the Union as equivalent to those imposed on authorised economic operators established in the customs territory of the Union. Such a granting of benefits shall be based on the principle of reciprocity unless otherwise decided by the Union, and shall be supported by an international agreement of the Union, or Union legislation in the area of the common commercial policy.
Third country operators shall comply with the criteria in Article 24 (a) to (c) and (e) and, where appropriate, (ea).

Or. en

Amendment 33**Proposal for a regulation
Article 24 – paragraph 1 – point e***Text proposed by the Commission*

(e) with regard to the authorisation referred to in Article 23(1), point (b), appropriate security, safety ***and compliance*** standards, adapted to the activity carried out. The standards shall be considered as fulfilled where the applicant demonstrates that he or she maintains

Amendment

(e) with regard to the authorisation referred to in Article 23(1), point (b), appropriate security, safety standards, adapted to the activity carried out. The standards shall be considered as fulfilled where the applicant demonstrates that he or she maintains appropriate measures to

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.

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;

Or. en

Amendment 34

Proposal for a regulation

Article 24 – paragraph 1 – point e a (new)

Text proposed by the Commission

Amendment

(e a) the compliance by the applicant of the relevant other legislation.

Or. en

Amendment 35

Proposal for a regulation

Article 24 – paragraph 2

Text proposed by the Commission

Amendment

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).***

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

Or. en

Amendment 36

Proposal for a regulation

Article 25 – paragraph 3 – point e

Text proposed by the Commission

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

Amendment

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

Or. en

Amendment 37

Proposal for a regulation

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

Text proposed by the Commission

Amendment

(f a) the compliance by the applicant of the relevant other legislation.

Or. en

Amendment 38

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

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.

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.

Or. en

Amendment 39

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 suspected of:

(a) involvement in fraudulent activity in relation to its economic or business activity, or

(b) releasing goods that are not compliant with relevant legislation and other relevant EU legislation in the customs territory; its status shall be suspended. This suspension shall be notified in the Customs Data Hub.

Or. en

Amendment 40

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

Text proposed by the Commission

Amendment

The Commission **shall** adopt, **by means of implementing acts**:

The Commission **is empowered to** adopt **delegated acts, in accordance with Article 261, to supplement this Regulation by laying down**:

Or. en

Amendment 41

**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

Or. en

Amendment 42

**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) XXXX/XXX 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;

Or. en

Amendment 43

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

Text proposed by the Commission

Amendment

(h a) support the compliance with the requirements of the other relevant EU legislation.

Or. en

Amendment 44

Proposal for a regulation

Article 29 – paragraph 5 – subparagraph 1 – point a

Text proposed by the Commission

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;

(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;**

Or. en

Amendment 45

Proposal for a regulation

Article 30 – paragraph 1

Text proposed by the Commission

Amendment

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.

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

Or. en

Amendment 46

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 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) in particular in regard to cybersecurity risk-management measures. Member States shall cover the customs infrastructure in their national cybersecurity strategy.

Or. en

Amendment 47

Proposal for a regulation Article 30 – paragraph 2

Text proposed by the Commission

Amendment

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

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

Or. en

Amendment 48

Proposal for a regulation

Article 31 – paragraph 1 – point b

Text proposed by the Commission

(b) demonstrate that person's compliance with customs legislation and other legislation applied by customs authorities.

Amendment

(b) demonstrate that person's compliance with customs legislation and other legislation applied by customs authorities ***for which purpose the identity of the manufacturer of the goods is essential.***

Or. en

Amendment 49

Proposal for a regulation

Article 31 – paragraph 2 – subparagraph 1 – introductory part

Text proposed by the Commission

A customs authority ***may*** process data, including personal and commercially sensitive data, stored or otherwise available in the EU Customs Data Hub, exclusively and to the extent necessary for the following purposes:

Amendment

A customs authority ***shall*** process data, including personal and commercially sensitive data ***such as the identity of the manufacturer of a product***, stored or otherwise available in the EU Customs Data Hub, exclusively and to the extent necessary for the following purposes:

Or. en

Amendment 50

Proposal for a regulation

Article 31 – paragraph 2 – subparagraph 1 – point a

Text proposed by the Commission

(a) to carry out its tasks in relation to the implementation of customs legislation or other legislation applied by the customs authorities, including determining the liability of any person for duty, fees and taxes that may be due in the Union and

Amendment

(a) to carry out its tasks in relation to the implementation of customs legislation or other legislation applied by the customs authorities, including determining the liability of any person for duty, fees and taxes that may be due in the Union and

verifying compliance with that legislation;

verifying compliance with ***and liability under*** that legislation;

Or. en

Amendment 51

Proposal for a regulation

Article 31 – paragraph 3 – introductory part

Text proposed by the Commission

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

Amendment

3. The EU Customs Authority may process data, including personal and commercially sensitive data ***such as the identity of the manufacturer of a product,*** stored or otherwise available in the EU Customs Data Hub exclusively and to the extent necessary for the following purposes:

Or. en

Amendment 52

Proposal for a regulation

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

Text proposed by the Commission

Amendment

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

Or. en

Amendment 53

Proposal for a regulation

Article 31 – paragraph 7 a (new)

Text proposed by the Commission

Amendment

7 a. The national competent authorities

as designated under other relevant legislation may access data, including personal and commercially sensitive data such as the identity of the manufacturer of a product, stored or otherwise available in the EU Customs Data Hub exclusively and to the extent necessary to ensure that non-compliant products do not enter the Union. The Commission shall lay down, by means of implementing acts pursuant to paragraph 14 of this Article, rules and modalities for accessing or storing such data.

Or. en

Amendment 54

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 Council²⁹ 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.

²⁹ 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

Amendment

8. The competent authorities as defined in Article 3, point (3), of Regulation (EU) 2017/625 of the European Parliament and of the Council²⁹ 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 **ensure** that non-compliant **goods do not** enter the Union, and under the conditions determined in an implementing act adopted pursuant to paragraph 14 of this Article.

²⁹ 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).

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).

Or. en

Amendment 55

Proposal for a regulation

Article 31 – paragraph 11 a (new)

Text proposed by the Commission

Amendment

11 a. Any person that is in possession of relevant information with regard to the implementation of financial and non financial other relevant legislation, including the Customs Advisory Board as provided by in Article 221a, may request national customs authorities, the Commission or the EU Customs Authority to make such information available in the EU Customs Data Hub.

Or. en

Amendment 56

Proposal for a regulation

Article 31 – paragraph 11 b (new)

Text proposed by the Commission

Amendment

11 b. Relevant data may be made available to third countries' customs and market surveillance authorities to allow cooperation between EU and third countries' customs authorities to extent necessary to ensure compliance of imports with EU law.

Or. en

Amendment 57

Proposal for a regulation

Article 32 – paragraph 1 – point b

Text proposed by the Commission

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

Amendment

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

Or. en

Amendment 58

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** 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;

Or. en

Amendment 59

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

Or. en

Amendment 60

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.

Or. en

Amendment 61

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,

Amendment

4. Where authorities other than customs authorities, ***including authorities from third countries***, do not make use of electronic means established by, used to

Union legislation, those authorities may use the specific services and systems of the EU Customs Data Hub in accordance with Article 31.

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.

Or. en

Amendment 62

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) ***permanently*** 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, ***such as market surveillance authorities and Member States' authorities responsible for the enforcement of other relevant legislation and including from third countries a necessary***;

Or. en

Amendment 63

Proposal for a regulation

Article 51 – paragraph 1

Text proposed by the Commission

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.

Amendment

1. The Commission ***shall, as necessary***, 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.

Or. en

Amendment 64

Proposal for a regulation Article 51 – paragraph 2

Text proposed by the Commission

2. Without prejudice to paragraph 6, point (f), of this Article and to Article 43, the Commission **may** identify specific areas in the domain of other legislation applied by the customs authorities that warrant priority treatment for customs risk management and controls.

Amendment

2. Without prejudice to paragraph 6, point (f), of this Article and to Article 43, the Commission **shall, as necessary,** identify specific areas in the domain of other **relevant** legislation applied by the customs authorities that warrant priority treatment for customs risk management and controls, **including mandatory customs controls. Such identification shall be based on the identification of high risk transactions as provided in the framework of the other relevant legislation, or on any other relevant sources.**

Or. en

Amendment 65

Proposal for a regulation Article 51 – paragraph 2 a (new)

Text proposed by the Commission

Amendment

2 a. For the purpose of paragraphs 1 and 2, the Customs Advisory Board is entitled to:

(a) inform the Commission of substantiated concerns that may guide the establishment of temporary and country-specific priority control areas for the purposes of paragraphs 1 and 2;

(b) contribute to the identification of the specific areas in the domain of other legislation for the purpose of paragraphs 1 and 2.

Or. en

Amendment 66

Proposal for a regulation

Article 51 – paragraph 3 – introductory part

Text proposed by the Commission

3. The Commission **may**:

Amendment

3. The Commission **shall, as necessary**:

Or. en

Amendment 67

Proposal for a regulation

Article 51 – paragraph 4

Text proposed by the Commission

4. For the purposes referred to in paragraphs 1 to 3, the Commission may collect, process and analyse data available in the EU Customs Data Hub and from other sources, including from authorities other than customs authorities.

Amendment

4. For the purposes referred to in paragraphs 1 to 3, the Commission may collect, process and analyse data available in the EU Customs Data Hub and from other sources, including from authorities other than customs authorities ***including from third countries, from the secretariats under relevant Multilateral Environmental Agreements and the customs Advisory Board.***

Or. en

Amendment 68

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

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 and with the Commission.

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 ***and where appropriate, with the secretariats under Multilateral Environmental Agreements provided that personal data are protected.***

Or. en

Amendment 69

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**. ***The Commission shall make this evaluation public.*** The Commission may in addition arrange evaluation activities to be carried out where it considers necessary, and on an ongoing basis.

Or. en

Amendment 70

Proposal for a regulation Article 60 – paragraph 1

Text proposed by the Commission

1. The customs authorities responsible for placing the goods in a customs procedure in accordance with Article 42(3) shall decide on the release of the goods ***taking into account*** the result of the risk analysis of the data provided by the

Amendment

1. The customs authorities responsible for placing the goods in a customs procedure in accordance with Article 42(3) shall decide on the release of the goods ***based on*** the result of the risk analysis of the data provided by the importer or

importer or exporter and, where applicable, the results of any control.

exporter and, where applicable, the results of any control ***and based on risk assessments as provided by Article 51.***

Or. en

Amendment 71

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;

Or. en

Amendment 72

Proposal for a regulation

Article 60 – paragraph 5 – point b – point ii

Text proposed by the Commission

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

Amendment

deleted

Or. en

Amendment 73

Proposal for a regulation

Article 60 – paragraph 5 – point b – point iii

Text proposed by the Commission

(iii) the other authorities notify the customs authorities that more time is

Amendment

(iii) the other authorities notify the customs authorities that more time is

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

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 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.

Or. en

Amendment 74

Proposal for a regulation Article 76 – paragraph 4

Text proposed by the Commission

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

Amendment

4. The Commission shall specify, by means of implementing acts, the procedure for the destruction of goods **which shall take into account the safety of customs officers for the persons performing the destruction**. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).

Or. en

Amendment 75

Proposal for a regulation Article 80 – paragraph 2

Text proposed by the Commission

2. The advance cargo information shall include at least the importer

Amendment

2. The advance cargo information shall include at least the importer

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

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 country of 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.

Or. en

Amendment 76

Proposal for a regulation Article 81 – paragraph 1

Text proposed by the Commission

1. Without prejudice to the activities of the EU Customs Authority set out in Title XII, the customs office of first entry shall, within ***specific*** time-limits, ensure that a risk analysis is carried out, ***primarily*** for security and safety purposes ***and, where possible,*** for other purposes, on the basis of the advance cargo information and other information provided or made available through the EU Customs Data Hub and shall take the necessary measures based on the results of that risk analysis.

Amendment

1. Without prejudice to the activities of the EU Customs Authority set out in Title XII, the customs office of first entry shall, within ***adequate and risk-proportionate*** time-limits, ensure that a risk analysis is carried out, for security and safety purposes ***as well as*** for other ***compliance*** purposes, on the basis of the advance cargo information and other information provided or made available through the EU Customs Data Hub and shall take the necessary measures based on the results of that risk analysis.

Or. en

Amendment 77

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

Text proposed by the Commission

(a) the required data has been provided

Amendment

(a) the required data has been provided

or made available to customs authorities, which must include at least the importer responsible for the goods, the seller, the buyer, the manufacturer, the product supplier where this is different from the manufacturer, the responsible economic operator in the Union pursuant to Article 4 of Regulation (EU) 2019/1020 and Art. 16 of Regulation of the European Parliament and of the Council (EU) 2023/XXXX³¹, the value, the origin, the tariff classification and a description of the goods, the unique reference of the consignment and its location, and the list of relevant other legislation applied by the customs authorities;

³¹ Regulation of the European Parliament and of the Council (EU) No 2023/... of .../2023 on general product safety, amending Regulation (EU) No 1025/2012 of the European Parliament and of the Council, and repealing Council Directive 87/357/EEC and Directive 2001/95/EC of the European Parliament and of the Council (OJ L...).

or made available to customs authorities, which must include at least the importer responsible for the goods, the seller, the buyer, the manufacturer, the product supplier where this is different from the manufacturer, ***in case of finished or semi-finished goods the origin of components in case this is relevant for the enforcement of other relevant legislation and in case different from the origin of the goods to be placed***, the responsible economic operator in the Union pursuant to Article 4 of Regulation (EU) 2019/1020 and Art. 16 of Regulation of the European Parliament and of the Council (EU) 2023/XXXX³¹, the value, the origin, the tariff classification and a description of the goods, the unique reference of the consignment and its location, and the list of relevant other legislation applied by the customs authorities;

³¹ Regulation of the European Parliament and of the Council (EU) No 2023/... of .../2023 on general product safety, amending Regulation (EU) No 1025/2012 of the European Parliament and of the Council, and repealing Council Directive 87/357/EEC and Directive 2001/95/EC of the European Parliament and of the Council (OJ L...).

Or. en

Amendment 78

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

Text proposed by the Commission

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

Amendment

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

Or. en

Amendment 79

Proposal for a regulation Article 95 – paragraph 1

Text proposed by the Commission

1. Exporters wishing to take goods out of the customs territory of the Union shall provide minimum pre-departure information within **a specific** time-limit before the goods are taken out of the customs territory of the Union.

Amendment

1. Exporters wishing to take goods out of the customs territory of the Union shall provide minimum pre-departure information within **an adequate and risk-proportionate** time-limit before the goods are taken out of the customs territory of the Union.

Or. en

Amendment 80

Proposal for a regulation Article 95 – paragraph 3 – point f a (new)

Text proposed by the Commission

Amendment

(f a) information allowing the identification of the nature of the goods and their customs classification with a view to compliance with other relevant legislation.

Or. en

Amendment 81

Proposal for a regulation Article 97 – paragraph 1

Text proposed by the Commission

Amendment

1. Without prejudice to the activities of the EU Customs Authority set out in Title IV, the customs office of export shall, within **a specific** time-limit, ensure that a risk analysis is carried out, **primarily** for security and safety purposes **and, where**

1. Without prejudice to the activities of the EU Customs Authority set out in Title IV, the customs office of export shall, within **an adequate and risk-proportionate** time-limit, ensure that a risk analysis is carried out, for security and safety

possible, for other purposes, on the basis of the pre-departure information and other information provided or made available through the EU Customs Data Hub and shall take the necessary measures based on the results of that risk analysis.

purposes *as well as* for other *compliance* purposes, on the basis of the pre-departure information and other information provided or made available through the EU Customs Data Hub and shall take the necessary measures based on the results of that risk analysis.

Or. en

Amendment 82

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* the goods comply with the other legislation applied by the customs authorities.

Or. en

Amendment 83

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* the goods comply with the relevant other legislation applied by the customs authorities.

Or. en

Amendment 84

Proposal for a regulation Article 135 – paragraph 2 – point e

Text proposed by the Commission

(e) the goods comply with the relevant

Amendment

(e) *it has been ascertained* the goods

the other legislation applied by the customs authorities.

comply with the relevant the other legislation applied by the customs authorities.

Or. en

Amendment 85

Proposal for a regulation Article 149 – paragraph 3 a (new)

Text proposed by the Commission

Amendment

3 a. In case the reasonable doubt persists as to the authenticity of the document in question or the real origin of the products, the customs authorities dealing with the arrival of the goods concerned shall refuse entitlement to the preferences and inform the customs authorities of the third country concerned and shall reject the declaration. The refusal shall be notified in the Customs Data Hub.

Or. en

Amendment 86

Proposal for a regulation Article 150 – paragraph 10

Text proposed by the Commission

Amendment

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

10. **Even if** the importer has opted to apply the simplified tariff treatment for distance sales, the measures referred to in Article 145(2), points (d) and (e), or from non-tariff preferential measures **apply**.

Or. en

Amendment 87

Proposal for a regulation

Article 159 – paragraph 2 – subparagraph 2

Text proposed by the Commission

Where the information provided or made available for the purpose of the procedures referred to in paragraph 1 leads to all or part of the import duty not being collected, the person who provided that information and who knew, or who ought reasonably to have known, that such information was false shall also be a debtor.

Amendment

Where the information provided or made available for the purpose of the procedures referred to in paragraph 1 leads to all or part of the import duty not being collected, the person who provided that information and who knew, or who ought reasonably to have known, that such information was false shall also be a debtor. ***That person shall be responsible for the payment of any other applicable charges.***

Or. en

Amendment 88

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 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. ***The deemed importer shall also be responsible for the payment of any other applicable charges.***

Or. en

Amendment 89

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.

Or. en

Amendment 90

**Proposal for a regulation
Article 203 – paragraph 1 – point a**

Text proposed by the Commission

(a) a crisis at the border of one or more Member States that *has* an impact on the customs processes;

Amendment

(a) a crisis at the border of one or more Member States that *may have* an impact on the customs processes;

Or. en

Amendment 91

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

Text proposed by the Commission

Amendment

(b a) a collaboration framework between customs authorities and other Union institutions, bodies, offices and agencies in areas where their activities relate to the management of the customs union.

Or. en

Amendment 92

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

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, ***the European Parliament and the Council.***

Or. en

Amendment 93

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 Chair of the Customs Advisory Board will participate in the meetings of the cell.***

Or. en

Amendment 94

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 the customs union.

Amendment 95

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

Text proposed by the Commission

Amendment

(a a) support customs in their fight against the circumvention of customs legislation and other relevant legislation by fraudulent economic operators;

Or. en

Amendment 96

Proposal for a regulation Article 208 – paragraph 3 – point c

Text proposed by the Commission

Amendment

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

(c) prepare the minimum common training content for customs officers in the Union and ***where appropriate in liaison with other relevant European or international institutions and*** monitor its use by customs authorities;

Or. en

Amendment 97

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

Text proposed by the Commission

Amendment

(c a) prepare the minimum common training content for the Trust and Check Traders, in accordance with Article 25.3.e;

Amendment 98

Proposal for a regulation

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

Text proposed by the Commission

Amendment

(i a) supervise and coordinate the application of the cooperation framework in accordance with Article 242(1);

Or. en

Amendment 99

Proposal for a regulation

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

Text proposed by the Commission

Amendment

(i b) cooperate with the secretariats of the relevant Multilateral Environmental Agreements;

Or. en

Amendment 100

Proposal for a regulation

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

Text proposed by the Commission

Amendment

(l a) proactively foster a common approach of customs in view of a revision of the Harmonised System with a view of supporting the European Green Deal;

Or. en

Amendment 101

Proposal for a regulation

Article 208 – paragraph 3 – point 1 b (new)

Text proposed by the Commission

Amendment

(1 b) provide input to the Commission on draft legislative proposals that may have potential consequences when it comes to the mission, role or functioning of the customs;

Or. en

Amendment 102

Proposal for a regulation

Article 208 – paragraph 3 – point 1 c (new)

Text proposed by the Commission

Amendment

(1 c) facilitate among national customs authorities an agreement on a common methodology and reliable data in view of calculating the customs revenue gap.

Or. en

Amendment 103

Proposal for a regulation

Article 208 – paragraph 3 a (new)

Text proposed by the Commission

Amendment

3 a. By 2029 and after consultation of the EU Customs Authority, the Commission will will publish a report assessing the consistency between this Regulation and the modalities established by other legislations for their own objective, with accompanying proposals if needed. The report shall be forwarded to the European Parliament and the Council.

Amendment 104

**Proposal for a regulation
Article 208 – paragraph 4 a (new)**

Text proposed by the Commission

Amendment

4 a. Article 14 paragraph 3 of Directive (EU) 2022/2555^{32a} is amended as follows:

"3. The Cooperation Group shall be composed of representatives of Member States, the Commission and ENISA. The European External Action Service and the EU Customs Authority shall participate in the activities of the Cooperation Group as an observer. The European Supervisory Authorities (ESAs) and the competent authorities under Regulation (EU) 2022/2554 may participate in the activities of the Cooperation Group in accordance with Article 47(1) of that Regulation.

Where appropriate, the Cooperation Group may invite the European Parliament and representatives of relevant stakeholders to participate in its work.

The Commission shall provide the secretariat."

^{32a} Directive (EU) 2022/2555 of the EP 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).

Amendment 105

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, three other members appointed by the Management Board from among its members with the right to vote **and the chair of the Customs Advisory Group referred to in Article 221a**. 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.

Or. en

Amendment 106

Proposal for a regulation Title XII – Chapter 3 – Section 3 a (new)

Text proposed by the Commission

Amendment

Section 3a

The Customs Advisory Board

Article 221a

Customs Advisory Board

- 1. A Customs Advisory Board is established to assist the Executive Board and the EU Customs Authority.*
- 2. The Customs Advisory Board is tasked to:*

(a) give input on the customs dimensions of other legislation;

(b) send early warnings in case they have a substantiated concern to suspect that that a certain goods imported in the EU products is likely to infringe customs legislation or other legislation.

3. The Customs Advisory Board (CAB) shall be composed of seven representatives of civil society organisations, including two consumer organisations and five employers federation. The CAB adopts its rules of procedure 6 months after the appointment of its members. The Commission will ensure the secretariat. The CAB takes its decisions on a consensual basis. The mandate of the members shall be 4 years and shall be renewable.

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

Or. en

Amendment 107

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 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.

Or. en

Amendment 108

Proposal for a regulation Article 240 – paragraph 1

Text proposed by the Commission

1. Customs authorities shall cooperate with other authorities at national level, including, but not limited to, market surveillance authorities, sanitary and phytosanitary authorities, law enforcement authorities and tax authorities, ***in the field*** other legislation applied by the customs authorities, collection of duties and taxes and other relevant fields of cooperation. Where appropriate, customs authorities shall also cooperate with relevant bodies, expert groups, agencies, offices or networks coordinating the activities of other authorities at Union level. Where appropriate, customs authorities shall also cooperate with other relevant parties at EU level, as referred to in paragraph 9, and the involved customs authorities shall notify the EU Customs Authority.

Amendment

1. Customs authorities shall cooperate with other authorities at national level, including, but not limited to, market surveillance authorities, sanitary and phytosanitary authorities, law enforcement authorities and tax authorities, ***and any other authorities responsible for the implementation of*** other legislation applied by the customs authorities, collection of duties and taxes and other relevant fields of cooperation. ***Customs authorities shall immediately alert relevant authorities of suspected infringement to other EU legislations and send a notification in the EU customs data hub.*** Where appropriate, customs authorities shall also cooperate with relevant bodies, expert groups, agencies, offices or networks coordinating the activities of other authorities at Union level. Where appropriate, customs authorities shall also cooperate with other relevant parties at EU level, as referred to in paragraph 9, and the involved customs authorities shall notify the EU Customs Authority.

Or. en

Amendment 109

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 on any other

Union legislation that sets compliance requirements such as those related to product safety and sustainability.

Or. en

Amendment 110

Proposal for a regulation

Article 242 – paragraph 1 – point -a (new)

Text proposed by the Commission

Amendment

(-a) determining a list of services defining clearly the possible role of customs in the application of other relevant policies at the borders of the Union;

Or. en

Amendment 111

Proposal for a regulation

Article 243 – paragraph 1

Text proposed by the Commission

Amendment

The EU Customs Authority may, without prejudice to the powers of the Commission and subject to its prior approval, conclude working arrangements with the authorities of third countries and international organisations. These arrangements shall not create legal obligations incumbent on the Union.

The EU Customs Authority may, without prejudice to the powers of the Commission and subject to its prior approval, conclude working arrangements with the authorities of third countries and international organisations. ***National customs authorities and other relevant national competent authorities shall be informed of these arrangements.*** These arrangements shall not create legal obligations incumbent on the Union. ***They shall empower the EU Customs Authority to exchange information with third countries authorities, as well as best practices and conduct joint activities. such as joint controls aiming at avoiding circumventions of Union customs legislation and other relevant legislation***

by fraudulent economic operators.

Or. en

Amendment 112

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 in accordance to article 20 and 21.

Or. en

Amendment 113

Proposal for a regulation

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

Text proposed by the Commission

Amendment

(iii a) where the customs infringement is related to the deemed importer obligations, the pecuniary charge shall comprise an amount up to 6% of the importer's total turnover in the preceding financial year;

Or. en

Amendment 114

Proposal for a regulation

Article 255 – paragraph 1 a (new)

Text proposed by the Commission

Amendment

1 a. For the purpose of paragraph 1, the evaluation will take into account inter alia:

- *the quality of the cooperation among customs authorities and between custom authorities and other relevant authorities;*
- *the overall compliance of goods entering the customs territory of the EU with customs legislation and other legislation; § the nature of the infringements broken down by category;*
- *the number of Authorized Economic Operators and Trust and Check Traders and the percentage of withdrawals of licences (and the reasons thereof);*
- *the nature of the working arrangements and the joint activities referred in Article 243;*
- *the volume of goods originating in occupied territories and the percentage that were ultimately not entitled to preference tariffs; an estimation of the customs revenue gap.*

Or. en

Amendment 115

Proposal for a regulation Article 256 – paragraph 4

Text proposed by the Commission

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

Amendment

4. The Commission shall verify the report and transmit it afterwards to the Member States *and the European Parliament* for information. *The Commission shall report the main findings in its report on the implementation of the common commercial policy.*

Or. en

Amendment 116

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 = **4** 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.

Or. en

Amendment 117

Proposal for a regulation

Article 261 – paragraph 2

Text proposed by the Commission

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.

Amendment

2. The power to adopt delegated acts referred to in Articles 4, 6, 7, 10, 14, 19, 23, **24**, 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.

Or. en

Amendment 118

Proposal for a regulation

Article 261 – paragraph 3

Text proposed by 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 already in force.

Amendment

3. The delegation of power referred to in Articles 4, 6, 7, 10, 14, 19, 23, **24**, 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 already in force.

Or. en

Amendment 119

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

Amendment

6. A delegated act adopted pursuant to Articles 4, 6, 7, 10, 14, 19, 23, **24**, 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

extended by two months at the initiative of the European Parliament or of the Council.

period shall be extended by two months at the initiative of the European Parliament or of the Council.

Or. en

Amendment 120

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 **12 months after the entry into force of the Regulation and not later than** 1 March 2028:

Or. en

Amendment 121

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 **2035**.

Or. en

Amendment 122

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

Amendment

4. Economic operators may start fulfilling their reporting obligations under this Regulation by using the EU Customs

Amendment 123**Proposal for a regulation
Article 265 – paragraph 5***Text proposed by the Commission*

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

Amendment

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

**ANNEX: LIST OF ENTITIES OR PERSONS
FROM WHOM THE RAPPORTEUR FOR THE OPINION HAS RECEIVED INPUT**

The following list is drawn up under the exclusive responsibility of the rapporteur for the opinion. The rapporteur has received input from the following entities or persons in the preparation of the draft opinion, until the adoption thereof in committee:

Entity and/or person
European Commission DG TAXUD
BEUC
FEB/VBO
Institute of Export and International Trade
Permanent Representation of Belgium to the EU
IEEP
Green Customs Initiative / UNEP
World Customs Organisation