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**COMMUNICATION FROM THE COMMISSION  
TO THE EUROPEAN PARLIAMENT**

**pursuant to Article 294(6) of the Treaty on the Functioning of the European Union**

**concerning the**

**position of the Council on the adoption of a Regulation establishing the 'Customs'  
programme for cooperation in the field of customs**

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**1. BACKGROUND**

Date of transmission of the proposal to the European Parliament and 8 June 2018  
to the Council  
(document COM(2018) 442 final – 2018/0232 COD):

Date of the opinion of the European Economic and Social 17 October 2018  
Committee:

Date of the position of the European Parliament, first reading: 16 April 2019

Date of transmission of the amended proposal: N/A

Date of adoption of the position of the Council: 1 March 2021

**2. OBJECTIVE OF THE PROPOSAL FROM THE COMMISSION**

Customs help safeguarding the financial interests of the Union and of the Member States and, in their role as guardians of the external EU border for goods, also protect the public against terrorist, health, environmental and other threats. Since 2016, the Union Customs Code is the new legal customs framework. The major goals of the Union Customs Code are the end of paper-based procedures and the digitalisation of interactions between trade and customs. The full implementation of the Union Customs Code can only be achieved through intense operational cooperation between Member States' customs administrations, between them and other authorities, with trade and other third parties.

The proposed programme, which is the successor programme of Customs 2020, will support cooperation in the field of customs.

Customs cooperation and capacity building will be clustered around human networking and competency building actions, on the one hand, and information technology (IT) capacity building actions on the other hand. The first cluster will streamline the exchange of good practices and operational knowledge amongst the Member States and other countries participating in the programme, with a specific focus on project-based structured collaboration, allowing for deep and integrated forms of cooperation between participating countries, thus paving the way for further evolution of the Customs Union. The second cluster will enable the programme to fund interconnected customs IT systems, including trans-European IT systems, and infrastructure, including the digitalisation of interactions between trade and customs as well as a reinforced risk management that will allow Union customs

administrations to become fully-fledged e-administrations and support the ambition of the Von der Leyen Commission to bring the Customs Union to the next level.

### **3. COMMENTS ON THE POSITION OF THE COUNCIL**

The position of the Council as adopted in the first reading fully reflects the agreement reached in the trilogue between the European Parliament, the Council, and the Commission, as concluded on 15 December 2020. The main points of this agreement include the following:

- the adoption of the work programme by implementing act but with the addition of a number of elements to be included in the work programme. Most of these elements are already mandatory according to the Regulation (EU, Euratom) No 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union<sup>1</sup>;
- to delete from the text of the Regulation all references to the Multi-annual Strategic Plan for Customs (MASP-C) while not repealing Decision 70/2008/EC of the European Parliament and of the Council of 15 January 2008 on a paperless environment for customs and trade (former e-customs Decision);
- a new obligation on the Commission to publish and regularly update an indicative list of the European electronic systems financed under the programme;
- a report to be drafted by the Commission in respect of the delegation of power;
- the duration of the programme is from 1 January 2021 until 31 December 2027;
- the Regulation enters into force on the day of publication and is applied from 1 January 2021.

The Commission supports the agreement reached at the trilogue, which paves the way for a swift adoption of the new programme. The programme will help put in place a modern Customs Union, which puts the interests of EU business and citizens at its heart. The Commission maintains its concerns regarding the deletion of Article 12 and the non-repeal of Decision 70/2008/EC. It is therefore making a statement on that subject to accompany the final adoption, as set out in point 5 below:

### **4. CONCLUSION**

The Commission accepts the position taken by the Council, which fully reflects the agreement reached by the co-legislators on 15 December 2020.

### **5. ANNEX: STATEMENT BY THE COMMISSION**

“In its proposal for a regulation of the European Parliament and of the Council establishing the “Customs” programme for cooperation in the field of customs, the Commission proposed to replace and repeal Decision 70/2008/EC of the European Parliament and of the Council of 15 January 2008 on a paperless environment for customs and trade (former e-customs Decision). Decision 70/2008/EC serves as the legal basis for the Multi-annual Strategic Plan for Customs (MASP-C). The Commission proposed to have this legal basis in Article 12 of the Regulation instead of Decision 70/2008/EC. For the sake of compromise, the Commission does not object to delete references to the MASP-C from the Regulation and to not repeal

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<sup>1</sup> OJ L 193, 30.7.2018, p. 1.

Decision 70/2008/EC. The Commission regrets that by doing so, it cannot entirely fulfil its commitments under the better regulation agenda.”