Mutual assistance and cooperation between administrations to ensure the correct application of the law on customs and agricultural matters: antifraud system and customs risk management

2013/0410(COD) - 17/06/2015 - Council position

The Council's position at first reading, therefore, amends the original Commission proposal by partially redrafting it on the basis of the agreement reached with the European Parliament.

In parallel, the European Parliament voted 53 amendments to the Commission proposal.

The Council has introduced a number amendments to the original proposal and has substantially **modified the structure of the text**.

As regards the key policy issues, the Council has:

- amended the definition of "customs legislation" in line of Regulation (EU) No 952/2013 and added the definitions of "customs territory of the Union" and of "carriers";
- clarified the rules on the **admissibility of evidence** in administrative and judicial proceedings;
- clarified the objective, content and use of the directories established under this Regulation: (i) Member States should have the same level of access than the Commission to the CSM Directory; (ii) data concerning export of shipments of sensitive goods, such as tobacco and tobacco products, alcohol and alcoholic beverages and energy products, should be reported by carriers in the Container Status Messages (CSMs) directory; (iii) the possibility to transfer selected data from the "import, export and transit directory" to international organisations or EU agencies has been withdrawn;
- provided for a clarification of the rules related to those **movements of containers** that should not be reported in the CSM Directory;
- streamlined data protection rules in accordance with Regulation (EC) No 45/2011;
- clarified that **documents supporting import and export declarations** should be provided by Member States, upon request by the Commission, and that such request should be dealt with within a period of four weeks;
- stipulated that data included in the Customs Information System (CIS) should be **stored for a period of maximum five years**, with an additional two years if justified;
- provided for an **assessment by the Commission**, two years after the entry into force of the Regulation, of the necessity to extend the export data and the data on land and air movements in the relevant directories;
- set the **date of application on 1 September 2016**, taking into account the delegated and implementing acts to be adopted, and the preparatory tasks to be completed by Member States.