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) - 09/09/2015 - Final act

PURPOSE: to improve, within the EU, customs risk management and strengthen the detection and prevention of customs-related fraud.

LEGISLATIVE ACT: Regulation (EU) 2015/1525 of the European Parliament and of the Council amending Council Regulation (EC) No 515/97 on mutual assistance between the administrative authorities of the Member States and cooperation between the latter and the Commission to ensure the correct application of the law on customs and agricultural matters.

CONTENT: the Regulation amends Regulation (EC) n° 515/97 so as to improve the detection, investigation and prevention of customs-related fraud, by increasing the exchange of information and the available evidence, and improving the functioning of the established system. It aims to **address loopholes in the existing systems for the detection of customs-related fraud as well as addressing delays in OLAF investigations.**

The amending Regulation:

- updates the **concept of customs legislation**, in order to have the terminology aligned with the customs field, adding references to entry and exit of goods;
- provides for the **creation of a directory of reported Container Status Messages** ("CSM directory"). Member States will have the same level of access as the Commission to the CSM directory;
- establishes a centralised repository for **transit-related data** and a central database for **import and export data**;
- clarifies the **possibility of using information obtained via mutual assistance** as evidence in judicial and administrative proceedings;
- specifies the procedure for obtaining by the Commission supporting documents held by the economic operators. Accompanying documents to the import and export declarations are to be provided by Member States, on request of the Commission, and the request must be processed within four weeks;
- **simplifies the procedure governing the storage of data** in the CIS by removing the obligation to review data annually and by setting a maximum storage period of five years which can be increased, subject to justification, by an additional period of two years;
- provides that by 9 October 2017, the **Commission shall carry out an assessment of the necessity of** extending the export data contained in the directories concerned, as well as the feasibility of extending the data contained in the transport directory, by including data on import, export and transit of goods by land and air.

ENTRY INTO FORCE: 8.10.2015. This Regulation shall apply from 1 September 2016. Certain provisions shall apply from 8 October 2015.

DELEGATED ACTS: in order to supplement certain non-essential elements of Regulation (EC) No 515 /97 and in particular to specify the information to be entered into the CIS, the power to adopt acts should be delegated to the Commission to determine the operations in connection with the application of agricultural legislation for which information has to be introduced into the CIS. The power to adopt delegated acts shall be conferred on the Commission for a period of **five years** (which may be tacitly extended) from 8 October 2015. A delegated act shall enter into force only if no objection has been expressed either by the European Parliament or by the Council within a period of two months (this delay may be extended by two months). If the European Parliament and the Council object, the delegated act shall not enter into force.