Resolution on tackling the challenges of the Union Customs Code implementation

2016/3024(RSP) - 19/01/2017 - Text adopted by Parliament, single reading

The European Parliament adopted a resolution tabled by the Committee on the Internal Market and Consumer Protection on tackling the challenges of the Union Customs Code implementation (UCC).

Members recalled that the Customs Union is a cornerstone of the European Union and is essential for the proper functioning of the single market.

Owing to the recast technique, the UCC has not been subject to a cost-benefit analysis. Its related delegated act (Delegated Regulation (EU) 2015/2446), implementing act (Implementing Regulation (EU) 2015/2447), transitional delegated act (Delegated Regulation (EU) 2016/341) and work programme (Implementing Decision (EU) 2016/578) have not been subject to a prior impact assessment.

Parliament called on the Commission and the Member States to come up with a **clear, coherent and ambitious strategy** and timeline to ensure that any elements that are necessary for the enforcement of the EU customs systems are covered by appropriate proposals that are aligned with and fit for purpose for the current evolution of global trade and the implementation of the EU trade policy agenda.

Members also suggested, in particular, stepping up efforts to create **more uniform electronic customs requirements and risk-assessment programmes** at EU level within the time imparted by the UCC, in order to ensure that the arrival, transit and exit of goods are registered in the EU as effectively as possible (while not compromising security).

The Commission should take a proactive approach in this respect, in particular through a **co-financing arrangement** to ensure the development of interoperable IT systems and to guarantee interoperability with other IT systems for health and animal health certificates.

Parliament reminded the Commission of its commitment to creating a **genuine Digital Single Market**, of which the facilitation of trade from e-commerce should be a key component. It called on the Commission to take the opportunity of the current drafting of implementation measures to address the objectives and to swiftly rectify any legal shortcomings, in order to maximise the opportunities of the Customs Union.

The Commission is asked to:

- **cooperate closely with economic operators** at every stage of development of the UCC implementation;
- clarify that a **customs debt** through non-compliance can also be extinguished in cases where it may be established by appropriate evidence that there is no attempt at deception;
- **present by 2017 an interim report** thoroughly evaluating the EU customs policy and **by 2021 a fitness check**, including an independent impact assessment, to ensure that the regulatory framework of the EU customs policy, including the new UCC, is effective, proportionate and fit for purpose both for Member States and for trade operators.