Basic information

2018/0040(COD) COD - Ordinary legislative procedure (ex-codecision procedure) Regulation	Procedure completed
Union Customs Code: prolonging the transitional use of means other than the electronic data-processing techniques Amending Regulation (EU) No 952/2013 2012/0027(COD) **Subject** 2.10.01 Customs union, tax and duty-free, Community transit 6.20.04 Union Customs Code, tariffs, preferential arrangements, rules of origin	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
IMCO Internal Market and Consumer Protection	SELIMOVIC Jasenko (ALDE)	21/03/2018
	Shadow rapporteur SCHWAB Andreas (PPE) ROZIÈRE Virginie (S&D) DALTON Daniel (ECR) REDA Felix (Verts/ALE) IWASZKIEWICZ Robert Jarosław (EFDD) PRETZELL Marcus (ENF)	

Committee for opinion	Rapporteur for opinion	Appointed
INTA International Trade	The committee decided not to give an opinion.	
JURI Legal Affairs	The committee decided not to give an opinion.	

Council of the European Union

Council configuration	Meetings	Date
General Affairs	3685	2019-04-09

European

Commission DG	Commissioner

Commission	Taxation and Customs Union	MOSCOVICI Pierre

Key events

Date	Event	Reference	Summary
02/03/2018	Legislative proposal published	COM(2018)0085	Summary
12/03/2018	Committee referral announced in Parliament, 1st reading		
11/10/2018	Vote in committee, 1st reading		
11/10/2018	Committee decision to open interinstitutional negotiations with report adopted in committee		
19/10/2018	Committee report tabled for plenary, 1st reading	A8-0342/2018	Summary
22/10/2018	Committee decision to enter into interinstitutional negotiations announced in plenary (Rule 72)		
24/10/2018	Committee decision to enter into interinstitutional negotiations confirmed by plenary (Rule 72)		
21/02/2019	Approval in committee of the text agreed at 1st reading interinstitutional negotiations	PE636.224 GEDA/A/(2019)001754	
13/03/2019	Decision by Parliament, 1st reading	T8-0193/2019	Summary
13/03/2019	Results of vote in Parliament		
09/04/2019	Act adopted by Council after Parliament's 1st reading		
17/04/2019	Final act signed		
17/04/2019	End of procedure in Parliament		
25/04/2019	Final act published in Official Journal		

Technical information

Procedure reference	2018/0040(COD)
Procedure type	COD - Ordinary legislative procedure (ex-codecision procedure)
Procedure subtype	Legislation
Legislative instrument	Regulation
Amendments and repeals	Amending Regulation (EU) No 952/2013 2012/0027(COD)
Legal basis	Treaty on the Functioning of the European Union TFEU 207 Treaty on the Functioning of the European Union TFEU 033
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	IMCO/8/12381

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE623.824	25/06/2018	
Amendments tabled in committee		PE627.736	11/09/2018	
Committee report tabled for plenary, 1st reading/single reading		A8-0342/2018	19/10/2018	Summary
Text agreed during interinstitutional negotiations		PE636.224	06/03/2019	
Text adopted by Parliament, 1st reading/single reading		T8-0193/2019	13/03/2019	Summary

Council of the EU

Document type	Reference	Date	Summary
Coreper letter confirming interinstitutional agreement	GEDA/A/(2019)001754	14/02/2019	
Draft final act	00044/2019/LEX	17/04/2019	

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(2018)0085	02/03/2018	Summary
Commission response to text adopted in plenary	SP(2019)393	30/04/2019	

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Final act

Regulation 2019/0632
OJ L 111 25.04.2019, p. 0054 Summary

Union Customs Code: prolonging the transitional use of means other than the electronic data-processing techniques

2018/0040(COD) - 13/03/2019 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted by 552 votes to 25, with 43 abstentions, a legislative resolution on the proposal for a regulation of the European Parliament and of the Council amending Regulation (EU) No 952/2013 to prolong the transitional use of means other than the electronic data-processing techniques provided for in the Union Customs Code.

The position of the European Parliament adopted at first reading under the ordinary legislative procedure amended the Commission proposal as follows:

Transitional measures

As a reminder, the Commission proposes to amend Article 278 of the Code so that the transitional arrangements for the exchange and storage of customs information (i.e. existing electronic and paper-based systems) can continue to be used after 2020 and no later than 2025 for the customs processes covered by the electronic systems that will not be implemented by 2020.

Under the amending Regulation, the period laid down in the Code during which means for the exchange and storage of information, other than the electronic data-processing techniques may be used on a transitional basis, should be extended:

- ***until 31 December 2022*** for national electronic systems for the notification of the arrival, presentation, declaration, temporary storage and customs declaration of goods introduced into the customs territory of the Union (including special procedures other than outward processing) to be upgraded or constructed to take into account certain requirements of the Code, such as the harmonisation of data requirements to be entered in these systems;

- ***until 31 December 2025*** for (a) the three existing trans-European systems (the system dealing with Entry Summary Declarations, the system dealing with external and internal transit, and the system dealing with goods taken out of the customs territory of the Union) as well as the National Export System (including the export component of the national Special Procedures System); (b) the three new trans-European electronic systems (the systems concerning guarantees for potential or existing customs debts, the customs status of goods, and centralised clearance).

With regard to the other systems to be set up for the purposes of implementing the Code, the general end date of ***31 December 2020*** for the use of means for the exchange and storage of information other than the electronic data-processing techniques should continue to apply.

Reporting obligations

By 31 December 2019 and every year thereafter until the date on which the electronic systems become fully operational, the Commission shall submit an annual report to the European Parliament and to the Council on progress in developing those electronic systems.

The annual report shall assess the progress of the Commission and the Member States in developing each of the electronic systems, taking particular account of the following milestones: (i) the date of publication of the technical specifications for the external communication of the electronic system; (ii) the period of conformance testing with economic operators; and (iii) the expected and actual dates of deployment of the electronic systems.

If the assessment shows that the progress is not satisfactory, the report shall also describe the mitigating actions to be taken to ensure the deployment of the electronic systems before the end of the applicable transitional period.

Union Customs Code: prolonging the transitional use of means other than the electronic data-processing techniques

2018/0040(COD) - 02/03/2018 - Legislative proposal

PURPOSE: to prolong the transitional use of means other than the electronic data-processing techniques provided for in the Union Customs Code.

PROPOSED ACT: Regulation of the European Parliament and of the Council.

ROLE OF THE EUROPEAN PARLIAMENT: the European Parliament decides in accordance with the ordinary legislative procedure and on an equal footing with the Council.

BACKGROUND: Regulation (EU) No 952/2013 of the European Parliament and of the Council establishing the Union Customs Code provides that all exchanges of information between customs authorities and between economic operators and customs authorities, and the storage of such information, are to be made using electronic data-processing techniques.

The Work Programme established by Commission Implementing Decision (EU) 2016/578 contains a list of **17 electronic systems** divided into two categories: (i) fourteen trans-European systems including some systems that have national components for development by the Member States and (ii) three national systems that have to be developed or upgraded by the Member States alone.

The Customs Code provides that until all the new electronic systems under the Code are operational, **existing electronic and paper-based systems can continue to be used for customs procedures**, but only **until 31 December 2020 at the latest**.

While most systems will be deployed by 2020, others will only be partially completed by that date. After consulting the Member States and the economic operators, the Commission considers it necessary to provide for a later date (**2025 at the latest**) for full completion of work on some of the systems. This target date will ensure the smooth implementation by 2020 of the majority of the systems and the later implementation of the remaining systems, in proper sequence, on dates between 2021 and 2025.

CONTENT: the Commission proposes to **amend Article 278 of the Code** so that transitional arrangements for the exchange and storage of customs information (i.e. existing electronic and paper-based systems) can continue to be used after 2020 for the customs procedures covered by the electronic systems that will not be operational by 2020.

The proposed amendment maintains the 2020 deadline in Article 278 while providing for **an extension to 2025** for the customs processes concerned by the aforementioned electronic systems that will not be operational by 2020.

The possibility of using means other than electronic data processing methods and until 31 December 2025 at the latest concerns two groups of systems:

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a first group consists of existing electronic systems that must be upgraded to take account of certain requirements of the Code, such as the harmonisation of the requirements on data to be input into the systems. This group consists of **three transEuropean systems** (the system dealing with Entry Summary Declarations, the system dealing with external and internal transit and the system dealing with goods taken out of the customs territory of the Union) as well as the National Export System (including the **export** component of the national Special Procedures System);

- **the second group** consists of three new trans-European electronic systems (the systems concerning guarantees for a potential or existing customs debt, the customs status of goods and centralised clearance).

The proposed delay in implementation of a small number of systems will help to focus attention on ensuring the effective delivery of the other systems by 2020.

Union Customs Code: prolonging the transitional use of means other than the electronic data-processing techniques

2018/0040(COD) - 19/10/2018 - Committee report tabled for plenary, 1st reading/single reading

The Committee on the Internal Market and Consumer Protection adopted the report by Jasenko SELIMOVIC (ALDE, SE) on the proposal for a regulation of the European Parliament and of the Council amending Regulation (EU) No 952/2013 to prolong the transitional use of means other than the electronic data-processing techniques provided for in the Union Customs Code.

As a reminder, the Commission proposes to amend Article 278 of the Code so that the transitional arrangements for the exchange and storage of customs information (i.e. existing electronic and paper-based systems) can continue to be used after 2020 and no later than 2025 for the customs processes covered by the electronic systems that will not be implemented by 2020.

The committee recommended that the European Parliament's position adopted at first reading under the ordinary legislative procedure should amend the Commission's proposal as follows:

- **until 31 December 2023** at the latest, means for the storage and exchange of information other than the electronic data-processing techniques may be used on a transitional basis, where the electronic systems which are necessary for the application of the following provisions of the Code are not yet operational;
- **Parliament** should be fully involved in monitoring the setting up of the electronic systems that will not be implemented by 2020 by inviting the European Commission to report, one year after the entry into force of this Regulation and every year thereafter, on the progresses achieved and challenges ahead as regards to the completion of that work.

Union Customs Code: prolonging the transitional use of means other than the electronic data-processing techniques

2018/0040(COD) - 25/04/2019 - Final act

PURPOSE: to prolong the transitional use of means other than the electronic data-processing techniques provided for in the Union Customs Code.

LEGISLATIVE ACT: Regulation (EU) 2019/632 of the European Parliament and of the Council amending Regulation (EU) No 952/2013 to prolong the transitional use of means other than the electronic data-processing techniques provided for in the Union Customs Code.

CONTENT: Regulation (EU) No 952/2013 of the European Parliament and of the Council establishing the Union Customs Code provides that all exchanges of information between customs authorities and between economic operators and customs authorities, and the storage of such information, are to be made using electronic data-processing techniques.

This Regulation amends Article 278 of the Code so that the transitional arrangements for the exchange and storage of customs information (i.e. existing electronic and paper-based systems) can continue to be used after 2020 for the customs procedures covered by the electronic systems that will not be operational by 2020.

Transitional measures

Under the amending Regulation, the period laid down in the Code during which means for the exchange and storage of information, other than the electronic data-processing techniques may be used on a transitional basis, should be extended:

- **until 31 December 2022** for national electronic systems for the notification of the arrival, presentation, declaration, temporary storage and customs declaration of goods introduced into the customs territory of the Union (including special procedures other than outward processing) to be upgraded or constructed to take into account certain requirements of the Code, such as the harmonisation of data requirements to be entered in these systems;

- **until 31 December 2025** for (a) the three existing trans-European systems (the system dealing with Entry Summary Declarations, the system dealing with external and internal transit, and the system dealing with goods taken out of the customs territory of the Union) as well as the National Export System (including the export component of the national Special Procedures System); (b) the three new trans-European electronic systems (the systems concerning guarantees for potential or existing customs debts, the customs status of goods, and centralised clearance).

With regard to the other systems to be set up for the purposes of implementing the Code, the **general end date of 31 December 2020** for the use of means for the exchange and storage of information other than the electronic data-processing techniques should continue to apply.

Reporting obligations

By 31 December 2019 and every year thereafter until the date on which the electronic systems become fully operational, the Commission shall submit an annual report to the European Parliament and to the Council on progress in developing those electronic systems. If the assessment shows that the progress is not satisfactory, the report shall also describe the mitigating actions to be taken to ensure the deployment of the electronic systems before the end of the applicable transitional period.

In a joint statement, the European Parliament and the Council welcomed the European Court of Auditors' Special Report No 26/2018 and other recent relevant reports in the area of customs, which have given the co-legislators a better overview of the causes for the delays in the implementation of the IT systems necessary for improving customs operations in the EU.

The European Parliament and the Council considered that any future audit by the European Court of Auditors assessing the reports prepared by the Commission on the basis of Article 278a of the Union Customs Code could positively contribute to the avoidance of further delays.

ENTRY INTO FORCE: 15.5.2019.