Basic information

2018/0232(COD) COD - Ordinary legislative procedure (ex-codecision procedure) Regulation	Procedure completed
Customs programme for cooperation in the field of customs 2021–2027 Repealing Decision No 70/2008/EC 2005/0247(COD) Repealing Regulation (EU) No 1294/2013 2011/0341A(COD) **Subject** 2.10.01 Customs union, tax and duty-free, Community transit	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
IMCO Internal Market and Consumer Protection	GRAPINI Maria (S&D)	19/06/2018
	Shadow rapporteur ŠTEFANEC Ivan (EPP) LØKKEGAARD Morten (Renew) CAVAZZINI Anna (Greens/EFA) BIELAN Adam (ECR) BASSO Alessandra (ID) PELLETIER Anne-Sophie (GUE/NGL)	

Former committee responsible	Former rapporteur	Appointed
IMCO Internal Market and Consumer Protection	GRAPINI Maria (S&D)	19/06/2018

Former committee for opinion	Former rapporteur for opinion	Appointed
BUDG Budgets	ŠTEFANEC Ivan (PPE)	11/07/2018
CONT Budgetary Control	KLINZ Wolf (ALDE)	07/09/2018

Council of the

European Union	
European Commission	**Commission DG** / **Commissioner** Taxation and Customs Union / MOSCOVICI Pierre
European Economic and Social Committee	

Key events

Date	Event	Reference	Summary
08/06/2018	Legislative proposal published	COM(2018)0442	Summary
14/06/2018	Committee referral announced in Parliament, 1st reading		
06/12/2018	Vote in committee, 1st reading		
13/12/2018	Committee report tabled for plenary, 1st reading	A8-0464/2018	Summary
15/01/2019	Decision by Parliament, 1st reading	T8-0008/2019	Summary
15/01/2019	Results of vote in Parliament		
15/01/2019	Matter referred back to the committee responsible for interinstitutional negotiations		
03/04/2019	Debate in Parliament		
16/04/2019	Decision by Parliament, 1st reading	T8-0385/2019	Summary
16/04/2019	Results of vote in Parliament		
08/10/2019	Committee decision to open interinstitutional negotiations after 1st reading in Parliament		
09/10/2019	Committee decision to enter into interinstitutional negotiations announced in plenary (Rule 73)		
11/01/2021	Approval in committee of the text agreed at early 2nd reading interinstitutional negotiations	PE663.124 PE689.675	
02/03/2021	Council position published	05265/1/2021	Summary
08/03/2021	Committee referral announced in Parliament, 2nd reading		
08/03/2021	Vote in committee, 2nd reading		
08/03/2021	Committee recommendation tabled for plenary, 2nd reading	A9-0038/2021	
10/03/2021	Decision by Parliament, 2nd reading	T9-0070/2021	Summary
11/03/2021	Final act signed		
11/03/2021	End of procedure in Parliament		
15/03/2021	Final act published in Official Journal		

Technical information

Procedure reference	2018/0232(COD)

Procedure type	COD - Ordinary legislative procedure (ex-codecision procedure)
Procedure subtype	Legislation
Legislative instrument	Regulation
Amendments and repeals	Repealing Decision No 70/2008/EC 2005/0247(COD) Repealing Regulation (EU) No 1294/2013 2011/0341A(COD)
Legal basis	Rules of Procedure EP 61 Treaty on the Functioning of the European Union TFEU 114-p1 Treaty on the Functioning of the European Union TFEU 033 Treaty on the Functioning of the European Union TFEU 207
Other legal basis	Rules of Procedure EP 165
Mandatory consultation of other institutions	European Economic and Social Committee
Stage reached in procedure	Procedure completed
Committee dossier	IMCO/9/01386

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE628.618	19/10/2018	
Committee opinion	BUDG	PE626.967	06/11/2018	
Amendments tabled in committee		PE630.491	19/11/2018	
Committee opinion	CONT	PE627.871	23/11/2018	
Committee report tabled for plenary, 1st reading/single reading		A8-0464/2018	13/12/2018	Summary
Text adopted by Parliament, partial vote at 1st reading /single reading		T8-0008/2019	15/01/2019	Summary
Text adopted by Parliament, 1st reading/single reading		T8-0385/2019	16/04/2019	Summary
Text agreed during interinstitutional negotiations		PE663.124	17/12/2020	
Committee letter confirming interinstitutional agreement		PE689.675	14/01/2021	
Committee recommendation tabled for plenary, 2nd reading		A9-0038/2021	08/03/2021	
Text adopted by Parliament, 2nd reading		T9-0070/2021	10/03/2021	Summary

Council of the EU

Document type	Reference	Date	Summary
Council position	05265/1/2021	02/03/2021	Summary
Draft final act	00007/2021/LEX	11/03/2021	

European Commission

Document type	Reference	Date	Summary
	COM(2018)0442		

Legislative proposal		08/06/2018	Summary
Document attached to the procedure	SWD(2018)0321	08/06/2018	
Document attached to the procedure	SWD(2018)0322	08/06/2018	
Commission response to text adopted in plenary	SP(2019)440	08/08/2019	
Commission communication on Council's position	COM(2021)0099	02/03/2021	
Follow-up document	SWD(2022)0094	28/03/2022	
Follow-up document	SWD(2023)0024	24/01/2023	
Follow-up document	SWD(2023)0092	05/04/2023	
Follow-up document	SWD(2024)0120	29/04/2024	
Follow-up document	SWD(2025)0113	23/04/2025	
Follow-up document	COM(2026)0040	29/01/2026	
Follow-up document	SWD(2026)0020	29/01/2026	
Follow-up document	SWD(2026)0254	27/07/2026	

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	CES3432/2018	17/10/2018	

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Final act

Regulation 2021/0444
OJ L 087 15.03.2021, p. 0001

Delegated acts

Reference	Subject
2022/2877(DEA)	Examination of delegated act

Customs programme for cooperation in the field of customs 2021–2027

2018/0232(COD) - 02/03/2021 - Council position

The Council adopted its position at first reading with a view to the adoption of a Regulation of the European Parliament and of the Council establishing the Customs programme for cooperation in the field of customs and repealing Regulation (EU) No 1294/2013.

The proposal is part of the sectoral proposals completing the package of horizontal proposals on the Multiannual Financial Framework (MFF) for the period 2021-2027.

The aim of the programme is to support the customs union and customs authorities in order to protect the financial and economic interests of the EU and its Member States, to ensure security and safety within the Union and to protect the Union from unfair and illegal trade while facilitating legitimate business activities.

It aims to provide adequate funding for cooperation actions between customs authorities, electronic systems, administrative capacity building and innovation, and complements national initiatives and investments in this area.

Duration

The duration of the programme should be from 1 January 2021 to 31 December 2027. The regulation should enter into force on the day of its publication and should apply retroactively from 1 January 2021.

Specific objectives

The specific objectives of the programme are to support:

- the preparation and uniform implementation of customs legislation and policy;

- customs cooperation;

- administrative and IT capacity building, including human competency and training, as well as the development and operation of European electronic systems;

- innovation in the area of customs policy.

Budget

The financial framework for the implementation of the programme for the period 2021-2027 would be set at EUR 950 million in current prices.

Eligible actions

Actions complementing or supporting the actions implementing the objectives set out in the Customs Control Equipment Instrument Regulation should also be eligible for funding under the programme.

External experts

The selection process for external experts has been clarified. External experts participating in a personal capacity in *ad hoc* events organised under the programme should be selected by the Commission, including from experts proposed by participating countries. This will ensure that these experts act independently and that there is no conflict of interest with their professional responsibilities.

Information about the selection of all external experts and their participation should be publicly available. The objective of ensuring a balanced representation of stakeholders and the principle of gender equality should be taken into account when selecting external experts.

Responsibilities

The Council position outlines the responsibilities of the Commission and the Member States to ensure the development and operation of European electronic systems. It also obliges the Commission to publish and regularly update an indicative list of European electronic systems financed under the programme.

Implementation

The programme would be implemented through multi-annual work programmes adopted by means of implementing acts. The reference to the multiannual strategic plan for customs has been removed, without however repealing Decision No 70/2008/EC of the European Parliament and of the Council on the creation of a paper-free environment for customs and trade.

The Council position reinforces the criteria and modalities of the evaluation. The interim and final evaluations, which should be performed no later than four years after the start of the implementation and the completion of the Programme, respectively, should contribute to the efficient decision-making process concerning cooperation in the field of customs under the next multiannual financial frameworks.

A new clause regarding the reporting obligation and extension in respect of the delegation of power has been introduced.

Customs programme for cooperation in the field of customs 2021–2027

2018/0232(COD) - 10/03/2021 - Text adopted by Parliament, 2nd reading

The European Parliament approved the Council position at first reading with a view to the adoption of a regulation of the European Parliament and of the Council establishing the Customs programme for cooperation in the field of customs and repealing Regulation (EU) No 1294/2013.

The proposed regulation establishes the ‘Customs’ programme for cooperation in the field of customs for the period from 1 January 2021 to 31 December 2027. The duration of the programme corresponds to that of the multiannual financial framework.

Objectives

The general objective of the programme is to support the customs union and the customs authorities, cooperating and acting together, in order to protect the financial and economic interests of the Union and its Member States, to ensure security and safety within the EU and to protect the Union from unfair and illegal trade while facilitating legitimate economic activities.

The specific objectives of the programme are to support:

- the development and uniform implementation of customs legislation and policy;

- customs cooperation;

- administrative and IT capacity building, including human skills and training, and the development and operation of European electronic systems;

- innovation in the field of customs policy.

Accession countries, candidate countries and potential candidate countries, countries covered by the European Neighbourhood Policy, as well as other third countries, may participate in the programme in accordance with the conditions laid down in a specific agreement covering the participation of the third country in any EU programme.

Budget

The financial envelope for the implementation of the programme for the period 2021-2027 would be set at EUR 950 million in current prices.

Implementation of the programme

The programme should be implemented through multi-annual work programmes adopted by means of implementing acts.

Given the importance of globalisation, the programme offers the possibility of using external experts, who should mainly be representatives of public authorities, as well as academics and representatives of international organisations, economic operators or civil society.

A clause concerning the obligation to draw up a report on the delegation of power and the extension of the delegation of power is also included.

Customs programme for cooperation in the field of customs 2021–2027

2018/0232(COD) - 13/12/2018 - Committee report tabled for plenary, 1st reading/single reading

The Committee on the Internal Market and Consumer Protection adopted the report by Maria GRAPINI (S&D, RO) on the proposal for a regulation of the European Parliament and of the Council establishing the ‘Customs’ programme for cooperation in the field of customs.

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.

Subject matter

This Regulation seeks to establish the customs programme for cooperation in the field of customs for the period 2021-2027.

Objectives

The Programme has the following specific objectives:

- to assist with IT capacity building, which consists in developing, maintaining and operating the electronic systems of the Union Customs Code, and enabling a smooth transition to a paperless environment and trade in line with this Regulation;

- to finance joint actions, which consist in cooperation mechanisms enabling officials to carry out joint operational activities under their core responsibilities, share experience in the customs field and join efforts to deliver on customs policy;

- to enhance human competencies, supporting the professional skills of customs officials and empowering them to fulfill their role on a uniform basis;

- to support innovation in the area of customs policy.

The Programme shall also support the continuous evaluation and monitoring of the cooperation between customs authorities with a view to identifying weaknesses and possible improvements. It shall be consistent with and exploit any synergies with other Union action programmes and funds with similar objectives in related fields.

Budget

The financial envelope for the implementation of the Programme for the period 2021-2027 shall be **EUR 842 844 000** in 2018 prices.

The Programme shall not be used to cover costs relating to the potential withdrawal of the United Kingdom from the Union. The Commission shall reserve upon its own assessment resources in order to cover the costs relating to the disengagement of the United Kingdom from all Union customs systems and cooperation, and the lapsing of its legal obligations in this area.

Multiannual work programmes

The Programme shall be implemented by multiannual work programmes which shall set out the objectives to be pursued, the expected results, the method of implementation and the total amount of the financing plan. They shall also set out in detail a description of the actions to be financed, an indication of the amount allocated to each action and an indicative implementation timetable. The multiannual work programmes shall be, communicated to the European Parliament where applicable.

Customs programme for cooperation in the field of customs 2021–2027

2018/0232(COD) - 15/01/2019 - Text adopted by Parliament, partial vote at 1st reading/single reading

The European Parliament adopted by 596 votes to 44, with 57 abstentions, amendments to the proposal for a regulation of the European Parliament and of the Council establishing the ‘Customs’ programme for cooperation in the field of customs.

The matter was referred back to the competent committee for interinstitutional negotiations.

The main amendments adopted in plenary concern the following issues:

Objectives

This Regulation seeks to establish the customs programme for cooperation in the field of customs for the period 2021-2027. Members pointed out that the long-term objective of the programme should be to ensure that all EU customs administrations work together as closely as possible, to guarantee the safety and security of Member States and to protect the Union against fraud and unfair and unlawful commercial practices, while encouraging legitimate economic activities and a high level of consumer protection.

The Programme has the following **specific objectives**:

- to assist with IT capacity building, which consists in developing, maintaining and operating the electronic systems of the Union Customs Code, and enabling a smooth transition to a paperless environment and trade in line with this Regulation;

- to finance joint actions, which consist in cooperation mechanisms enabling officials to carry out joint operational activities under their core responsibilities, share experience in the customs field and join efforts to deliver on customs policy;

- to enhance human competencies, supporting the professional skills of customs officials and empowering them to fulfil their role on a uniform basis;

- to support innovation in the area of customs policy.

Members considered that the purchase of software that is needed to perform tight border controls should be eligible for funding under the Programme. Furthermore, the purchase of software that can be used in all Member States should be encouraged in order to facilitate exchange of data.

The Programme shall also support the continuous evaluation and monitoring of the cooperation between customs authorities with a view to identifying weaknesses and possible improvements. It shall be consistent with and exploit any synergies with other Union action programmes and funds with similar objectives in related fields.

Budget

Members proposed a financial envelope for the implementation of the Programme for the period 2021-2027 to be EUR 842 844 000 in 2018 prices (EUR 950 million in current prices).

The Programme shall not be used to cover costs relating to the potential withdrawal of the United Kingdom from the Union. The Commission shall reserve upon its own assessment resources in order to cover the costs relating to the disengagement of the United Kingdom from all Union customs systems and cooperation, and the lapsing of its legal obligations in this area.

Multiannual work programmes

The Programme shall be implemented by multiannual work programmes which shall set out the objectives to be pursued, the expected results, the method of implementation and the total amount of the financing plan. They shall also set out in detail a description of the actions to be financed, an indication of the amount allocated to each action and an indicative implementation timetable. The multiannual work programmes shall be, communicated to the European Parliament where applicable.

Customs programme for cooperation in the field of customs 2021–2027

2018/0232(COD) - 08/06/2018 - Legislative proposal

PURPOSE: to establish the customs programme for cooperation in the field of customs for the period 2021-2027.

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: the customs 2020 programme and its predecessors have significantly contributed to facilitating and enhancing customs cooperation. Many of the activities in the customs area are of a cross-border nature, involving and affecting all Member States, and therefore they cannot be effectively and efficiently delivered by individual Member States.

Since 2016, the Union Customs Code is the new legal customs framework. The Code triggered a **massive digitalisation project** with 17 different electronic systems to be fully in place by 2020. Some systems will be deployed gradually up to 2025. These electronic systems touch upon all customs procedures.

The upcoming withdrawal of the United Kingdom from the EU implies disentangling the United Kingdom as a Member State from all existing customs electronic systems financed by customs 2020. These implications and costs however cannot be precisely estimated at this stage.

The implementation of all these aspects can only be achieved through intense operational cooperation between customs administrations of the Member States, between them and other authorities, with trade and other third parties. It is therefore necessary to **ensure the continuity of the Union's financing** of customs cooperation activities by establishing a new cooperation programme in this area.

CONTENT: the proposal for a Regulation - presented for a Union of 27 Member States - seeks to establish the **customs programme for cooperation in the field of customs for the period 2021-2027**, which will succeed the customs 2020 programme.

Objective: the general objective of the proposed new programme is to support the customs union and customs authorities to protect the financial and economic interests of the Union and its Member States, to ensure security and safety within the Union and to protect the Union from unfair and illegal trade, while facilitating legitimate business activity.

Customs cooperation and capacity building shall focus, on the one hand, on **human networking and competency building actions and, on the other hand, IT capacity building actions**.

Like the current Customs 2020 programme, the new programme shall be open to participation by Member States, acceding, candidate and potential candidate countries. It may provide funding in any form provided for in the Financial Regulation, in particular grants, procurements and reimbursement of expenses.

Eligible actions: the programme shall cover expenses for preparation, monitoring, control, audit, evaluation and other activities for managing the programme and evaluating the achievement of its objectives.

It shall also cover expenses relating to studies, meetings of experts, information and communication actions, in so far as they are related to the objectives of the programme, as well as expenses linked to information technology networks focusing on information processing and exchange, including corporate information technology tools and other technical and administrative assistance needed in connection with the management of the programme.

IT capacity: the proposal provides an improved framework and governance for the IT capacity building actions carried out under the programme. An improved definition of the European electronic systems 'common components' and 'national components' reflecting better the reality of electronic systems and their features has been integrated. The tasks incumbent on the Commission on the one hand and the Member States on the other hand have been listed.

Lastly, a **multi-annual strategic plan for customs**, to be drawn up by the Commission, in partnership with the Member States, shall allow for a better planning of budgetary and human resources both at national and EU level.

Proposed budget: under the proposed new multiannual financial framework, the programme shall have an overall budget of **EUR 950 million (in current prices) for the period 2021-2027**. The vast majority of the proposed budget will be spent on IT capacity building activities.

Customs programme for cooperation in the field of customs 2021–2027

2018/0232(COD) - 16/04/2019 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted by 558 votes to 35, with 52 abstentions, a legislative resolution to the proposal for a regulation of the European Parliament and of the Council establishing the 'Customs' programme for cooperation in the field of customs.

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

Objectives

This Regulation seeks to establish the customs programme for cooperation in the field of customs for the period 2021-2027. Members pointed out that the long-term objective of the programme should be to ensure that all EU customs administrations work together as closely as possible, to guarantee the safety and security of Member States and to protect the Union against fraud and unfair and unlawful commercial practices, while encouraging legitimate economic activities and a high level of consumer protection.

The Programme has the following specific objectives:

- to assist with IT capacity building, which consists in developing, maintaining and operating the electronic systems of the Union Customs Code, and enabling a smooth transition to a paperless environment and trade in line with this Regulation;

- to finance joint actions, which consist in cooperation mechanisms enabling officials to carry out joint operational activities under their core responsibilities, share experience in the customs field and join efforts to deliver on customs policy;

- to enhance human competencies, supporting the professional skills of customs officials and empowering them to fulfil their role on a uniform basis;

- to support innovation in the area of customs policy.

Budget

Parliament proposed a financial envelope for the implementation of the Programme for the period 2021-2027 of **EUR 842 844 000 in 2018 prices** (EUR 950 million in current prices).

The Programme shall not be used to cover costs relating to the potential withdrawal of the United Kingdom from the Union. The Commission shall reserve upon its own assessment resources in order to cover the costs relating to the disengagement of the United Kingdom from all Union customs systems and cooperation, and the lapsing of its legal obligations in this area.

Members considered that the purchase of software that is needed to perform tight border controls should be eligible for funding under the Programme. Furthermore, they suggested that the purchase of software that can be used in all Member States should be encouraged in order to facilitate exchange of data.

External experts

They shall be selected by the Commission on the basis of their competence, experience in the field of application of this Regulation and their relevant knowledge of the specific action being taken, avoiding any potential conflict of interest. The selection shall strike a balance between business representatives and other civil society experts, as well as take into account the principle of gender equality. The list of external experts shall be regularly updated and made accessible to the public.

Multiannual work programmes

The Programme shall be implemented by multiannual work programmes which shall set out the objectives to be pursued, the expected results, the method of implementation and the total amount of the financing plan. They shall also set out in detail a description of the actions to be financed, an indication of the amount allocated to each action and an indicative implementation timetable.

Indicators for reporting on the performance of the Programme towards the achievement of the specific objectives provided for in Annex 2. The Commission shall provide the European Parliament and the Council with reliable information on the quality of the performance data used.

The interim evaluation of the programme shall be carried out as soon as sufficient information on its implementation is available, but no later than three years after the start of the programme implementation.